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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.
WORKING PLANS PARTY II.

FINANCE AND RESOURCE.

[*Note.*—Rules of the Civil Account Code mentioned in this chapter relate to the Sixth Edition of the Code.]

PART I.—ACCOUNTS.

1. In all settlements, revisions of settlements, grants of compensation, takávi advances, balances of all kinds, and in every species of account, charge or receipt, the use of 'pies,' the fractional divisions of an anna, should be abolished by striking out the amount if below six pies and entering one anna if otherwise. Further, in all settlements, revisions of settlements, grants of compensation, takávi advances, and other revenue transaction as distinguished from one of accounts the use of annas should as far as possible be dispensed with. In assessments they never should be used : in distributions of assessment either into instalments or shares the use should be avoided where possible.

The only exceptions to this rule which can be allowed are noted below :—

1. Fines and Forfeitures.
2. Savings of Establishments.
3. Deposits.
4. Interest.
5. Deductions for the Funds.
6. Pensions.

(G. I., F. D., No. 2, dated 3rd January 1861, republished in the *B. G. G.* at page 86 under G. N. dated 15th idem.)

The foregoing orders do not apply to assessments already fixed or to sales of Government Acts. (G. R. No. 1240, dated 14th March 1861.)

2. The orders of the Government of India do not authorize the abolition, in account, of fractions of annas, but the avoidance of such fractions in all settlements or orders originating charges. The column for pies should not therefore be discontinued. (G. N., dated 21st August 1861, published at page 324 of the *B. G. G.*)

3. Fractions of the anna should, as far as may be convenient, be avoided; but it is not desirable that the column for pies should be altogether abolished from the public accounts. If such fractions occur in the earlier stages of the accounts, it is necessary to record them, but in the later stages they may, as is now done, be thrown out with advantage. (G. I., F. D., No. 1307, dated 25th February 1874; *vide* G. R., F. D., No. 770, dated 9th March 1874.)

4. In the discharge of claims against the Government, payment should be made down to pies, and as ruled in the foregoing order, pies should be recorded in the earlier stages of the accounts, but thrown out in the later stages.

This order applies to all payments by Government in whatever Department they are made. (G. I., F. D., No. 932, dated 14th June 1878; *vide* G. R. No. 2235, dated 25th idem.)

5. Except on very emergent and temporary duty, persons employed in the Account Branch are not to be transferred by Collectors to other work without their places being supplied. (G. R. No. 1170, dated 24th September 1867.)

6. The following rules are sanctioned for the general regulation of the supply of police guards by Local Governments for Imperial purposes. Their general principle is that a Local Government is bound, in consideration of the assignment made to it for Provincial services, to maintain such order within its jurisdiction as a civilised administration should maintain and to render such services to the several Departments of the State as would have been rendered without charge before the Provincial revenues were separately assigned :—

(I) No charge shall ordinarily be made against the Imperial Government by a Local Government for guards supplied for ordinary service to any Department to which guards were supplied for a similar service without charge before the Provincial allotment was made.

(II) No charge shall be made against the Imperial Government for any Police service, unless substantial expenditure is actually incurred in its execution. The pay of men detached from the regular Police force, whose places are not filled up, shall not be charged to the Imperial Government.

(III) It is primarily for the Local Government to judge whether in any case a Police guard that may be asked for by an Imperial Department is necessary. But if such a demand is disallowed, and the Imperial Department does not acquiesce in the decision of the Local Government, the case should be referred to the Government of India in the Home Department.

(IV) If the ordinary demands upon the Police force of any province for the general service of any Imperial Department grow so as to cause, upon the whole, a considerable increase of expense, the Imperial Government will consider the claim of the Local Government to an increased assignment.

(V) If any abnormal demand causing extra Police expenditure is made by the Government of India, the additional expense will be an Imperial charge. For example, if a camp of military exercise is assembled, or a Vice-Regal Darbár held, or if some extraordinary system of public works is inaugurated, and it is found in consequence necessary to employ extra Police, the Government of India will pay the charge.

(G. I., H. D. Nos. 69-3981, dated 31st December 1873, and 1-82, dated 16th March 1874; *vide* G. R. No. 1081, dated 2nd April 1874.)

7. As Government have agreed to bear half the charge on account of supplies and services and contingencies in respect of the Police establishment for the Karáchi Harbour, and as the Police are paid in the first instance from Provincial revenue, the whole of the charges should be paid by Government first, the moiety due from the Port Trust being subsequently recovered. (G. R. No. 3436, dated 2nd October 1891.)

8. All deposit money paid into any Department must, as a general rule, be in the form of Government securities.

No public officer in any Department should receive deposit money without at once bringing it to credit in whatever public accounts he may have to keep, or, if he has none, without paying it with a clear specification of its nature, into the treasury to which his cash transactions would naturally be subordinate. (G. R. No. 2402, dated 14th August 1872.)

9. Grants to relieve pressing cases of distress caused by floods, &c., should be made from Provincial funds. The rule is that the Local Government should defray all miscellaneous charges from Provincial revenues unless some unforeseen item should arise, so considerable as to cripple Provincial resources. (G. I., F. D., No. 4639, dated 27th December 1872; *vide* G. R., R. D., No. 318, dated 18th January 1873.)

10. The question whether any expenditure on famine relief works or on gratuitous relief is Imperial or Provincial is decided by the Provincial Contracts. Provincial resources must be exhausted before Imperial revenues can be indented upon when charges under "33, Famine Relief" are wholly Provincial under the contract in force. (G. I., R. & A., No. 1143-23-1, dated 5th August 1895; *vide* G. R., R. D., No. 7116, dated 13th September 1896.)

11. With a view to clearing off revenue deposits outstanding in the public accounts the Commissioners at the time of their inspections should enquire into any items which appear to be incorrectly held in deposit or the payment or adjustment of which appears to be unduly delayed. (G. R. No. 2209, dated June 1884.)

12. Fines levied by Heads of Departments from their subordinates for neglect of duty or misconduct should not be appropriated in any way at the discretion of the officers imposing them. (G. R. No. 4113, dated 5th October 1876.)

13. If a Political Agent collects subscriptions to such a fund as a "Race Fund," it should be in his private and not in his official capacity, and such a fund should not be passed through the public accounts. (G. R. No. 1480, dated 19th May 1885, and G. R., P. D., No. 3466, dated 5th June 1885.)

14. It appears to be, as a rule, the practice that money received by the Police Accountant is kept,

pending disbursement, in his custody in a separate box which is deposited in the Huzúr Treasury. As the Police Accountant works in direct subordination to the Huzúr Treasury Officer under the rules framed by the Commissioners, there is no objection to the deposit of the sealed box in the treasury; but the Huzúr Treasury Officer as the representative of the Police Superintendent, and not the Police Accountant, should be the custodian of the money, and be regarded as responsible for its security. It is possible that this responsibility is generally understood and accepted, but it would be as well that an authoritative declaration of its existence should be made.

As regards the money kept in this chest, it appears that the following items of receipts pass through the hands of, and are at times retained by, the Police Accountant pending payment to the proper parties:—

(*a*) Permanent Advance, (*b*) Undisbursed pay, (*c*) School Fund, (*d*) Horse Fund, (*e*) Sale proceeds of clothing, (*f*) Sale proceeds of empty boxes of printed forms received from the Central Press, (*g*) Sale proceeds of arms, (*h*) Furlough pay of men of Burma Military Police, (*i*) Sale proceeds of estates of men of Burma Military Police, (*j*) Rewards to Policemen for detecting crimes received from the other districts, (*k*) Money received from one Chief Constable for transmission to another for the purpose of being credited in the Treasury, (*l*) Money received from the Tálukas, (*m*) Petty Supply Money, (*n*) Office Contingencies, (*o*) Police Watchmen and Rámoshis' pay, (*p*) Money realized under Acts XVI of 1861 and VI of 1863, (*q*) Batta to Constables received from Courts for attending as witnesses.

The retention of sums received under most of these heads by the Police Accountant is contrary to rule and unnecessary. It has facilitated frauds in the past, and the abolition of the practice will not be productive of any inconvenience if the rules prescribed below are adopted. Except therefore in the case of (1) the Permanent Advance and (2) Undisbursed pay, there is no reason why any money should be kept in the hands of the Police Superintendent, or of his representative, beyond a single day. In the former of the two exceptional cases just mentioned, no payment into the treasury is of course possible, while undisbursed pay may be retained until the submission of the subsequent month's pay bill when it must be accounted for.

All sums paid in under the remaining heads should be dealt with as follows:—

School Funds Receipts.—These should be paid into the Savings Bank daily as received. The rule fixing 4 annas as the minimum amount, which Banks will receive, does not apply to such accounts. Money required for the average petty expenditure of a month for the school should be drawn from this account in the form of a Per-

manent Advance, which should be recouped, as a rule, once a month.

Horse Fund.—Monies relating to this fund should be dealt with in accordance with Rule 2 of the Rules for Mounted Police Funds issued under Government Resolution, Judicial Department, No. 2935, dated 3rd June 1890, according to which all monies belonging to these funds are to pass into the Accounts of the District Treasuries and be treated as those of an Excluded Local Fund.

Sale proceeds of clothing should be paid as received into the Treasury, and will be credited to Clothing Receipts by the Accountant-General's office.

Sale proceeds of empty boxes received from the Central Press should be paid when received into the Treasury, and will be credited to "Printing and Stationery, other Press Receipts, Government Central Press" by the Accountant-General's office.

Sale proceeds of arms should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous' by the Accountant-General's office.

Furlough pay of men of Burma Military Police.—Remittance Transfer Receipts by which this is remitted should not be cashed but made over to the drawee to realize. On receipt of a Remittance Transfer Receipt for furlough pay for two or more men of the Burma Police Force the money should be paid into the Treasury, and the several drawees interested summoned to take what is due to each.

Sale proceeds of estates of Burma Military Police should be handed over to the officer who administers such estates.

Rewards to Policemen for detecting crimes received from the other districts.—The rewards should be drawn on regular bills countersigned by the officer empowered to make the award. The portion payable at the táluka should be paid by 'Transfer,' cash being drawn only for the amount payable at the Huzúr which should be disbursed on the day of receipt, if practicable.

Money received from one Chief Constable for transmission to another for the purpose of being credited into the Treasury and money received from the tálukas.—The exact nature of the receipts under these two heads is not clear. If by the latter is meant sums of money realized in any way by Chief Constables at tálukas, these should always be paid into the Táluka Treasury. If, however, the money referred to in both or either of the above descriptions is undisbursed pay, it should be returned to the representative of the Superintendent of Police at the Huzúr, and be treated as such.

Petty Supply Money and Office Contingencies.—These form part of the Permanent Advance, and are subject to the same rules.

Police Watchmen and Rámoshis' pay should be paid into the Treasury daily, and will be carried to the credit of 'Police,' expenditure being drawn on regular establishment bills.

Money realized under Acts XVI of 1861 and VI of 1863.—These should be accounted for in accordance with the following rules:—

1. Receipts and payments on account of transactions under these Acts should be recorded by the Treasury Officer in personal ledgers in the manner laid down in Articles 355-359 of the Civil Account Code.
2. The District Superintendent of Police should remit to the Treasury all fees recovered under the Acts, distinguishing between those under Act XVI of 1861 and those under Bombay Act VI of 1863.
3. Withdrawals for meeting expenditure should be made on cheques or on receipts in Form 31, Civil Account Code, Volume I, signed by the District Superintendent of Police.
4. At the end of December each year the balance (if any) remaining at credit of the account should be adjusted by the Treasury Officer in consultation with the District Superintendent of Police, so as to have no balance on the first day of the succeeding year.

Batta to Constables received from Courts for attending as witnesses should be paid daily into the Treasury, and will be carried to the credit of 'Police, Miscellaneous.'

(G. Rs. Nos. 3132, dated 18th September 1890, 3643, dated 10th September 1892, and 3979, dated 3rd December 1894.)

15. The Government of India approves of the arrangements in force in the Bombay Presidency under which fees on account of batta to witnesses are received and kept in deposit, payments out of the sums so received being made without showing the transactions in the general accounts of the Presidency. The local authorities are responsible for seeing that the rules effectually secure the due accounting for these receipts. (G. I., F. & C., No. 992, dated 13th March 1891; *vide* G. R. No. 1144, dated 22nd March 1893.)

16. The system existing in the Bombay Presidency of collecting copying and comparing fees in cash may be continued. The fees should be brought to account in the Názir's books, and that officer will be responsible for the custody of these funds till payments are made to copyists and the comparing fees are paid into the Treasury at the end of each

month. (G. I., F. & C., No. A-129, dated 12th January 1893; *vide* G. R. No. 1144, dated 22nd March 1893.)

17. All sums noted for recovery on pay certificates sent from England should, when recovered, be treated as final receipts in India, and the recovery, with the date thereof, immediately advised to the Secretary of State. (S. of S. No. 84, Finl., dated 18th February 1875; *vide* G. R. No. 1433, dated 29th April 1875.)

18. Whenever work is done in England entirely under the control of the local authorities in India, arrangements should be made for effecting all payments on account of such work without the intervention of the India Office. (S. of S. No. 75, dated 27th February 1879; *vide* G. R. No. 1562, dated 6th May 1879.)

19. The transmission to the India Office of the duplicate vouchers to the whole of the Account Current, should be dispensed with; the duplicate schedules should, however, continue to be sent. (S. of S. No. 335, Finl., dated 4th September 1879; *vide* G. R. No. 3829, dated 3rd November 1887.)

20. It is not sufficient to include items of the nature of the one noted in the margin, which occurred in a Bombay Civil Disbursements Schedule of the Account Current for the month of June 1876, in view to their recovery. The facts in connection with them require to be specially represented either in a Secretary's letter or in a letter from the particular Government which may be cognizant of them. (S. of S. No. 141, dated 11th May 1882; *vide* G. R. No. 2334, dated 28th June 1882.)

Paid passage money for a Spanish prisoner, as per G. R. No. 2316, dated 30th May 1876.

21. The procedure in regard to the recovery by the Secretary of State of the cost of books supplied to the British Museum and the Bodleian Library is that the Local Government addresses the India Office giving particulars of the claim preferred. The number and date of the Government despatch forwarding each claim should be communicated by the Department of the Secretariat concerned to the Accountant General with a view to their being quoted in the Account Current against the debit arising out of the claim. (G. R. No. 2906, dated 3rd August 1882.)

22. The sterling of the amounts due from the Woolwich, Netley and Gosport parties should be stated on the certificates of barrack damages at Deolali, the rate of conversion being that in force for the payment of troops at the time of embarkation.

It is not necessary that the India Office should be acquainted with the amounts to be apportioned to the Public Works and Commissariat Departments, as the sums certified to be due in respect of the Woolwich, Gosport and Netley parties will, when

received from the War Office, be credited to the Bombay Government through the Account Current, instead of being treated as final receipts in England as heretofore, and any apportionment that may be necessary can then be made by the Account Officers of the Presidency.

All recoveries on account of barrack damages at Devláli should be credited to Indian revenues in the accounts of the War Office with the India Office, instead of being partly so adjusted and partly remitted to the Officer Commanding at Devláli Depôt. (G. R. No. 2313, dated 7th July 1890.)

23. Article 12 of the Civil Account Code, prohibiting the issue of duplicates or copies of lost or missing receipts or vouchers, does not apply to duplicates of Custom-house receipts granted under Section 200 of the Sea Customs Act, 1878. (G. R. No. 1450, dated 19th April 1882.)

24. There are no legal means by which money subscribed by the public for one particular purpose can afterwards be diverted to any other purpose, except with the concurrence of the subscribers. (L. R. No. 205, dated 15th February 1883; *vide* G. R. No. 867, dated 2nd March 1883.)

25. The Superintendent of Stamps is authorized to recover from the Berár Administration its proportion of the cost of packing and other charges in connection with the supply of stamps to that Administration. (G. R. No. 2169, dated 13th August 1887.)

26. The Accountant General should print a monthly statement of Provincial Receipts and Expenditure in the *Government Gazette* for general information. Every quarter a brief explanation should be attached explanatory of any considerable variations between the progressive total and proportionate estimate. (G. R. No. 3007, dated 8th November 1887.)

27. The Accountant General should furnish to Government by the beginning of the second week of every month a statement showing the approximate Provincial Receipts and Expenditure in the previous month (in the Civil Department) as compared with the proportionate estimate. The Accountant General should also furnish to Government a copy of the telegram sent by him to the Comptroller General on the 15th of each month, showing the receipts and expenditure under the principal heads. (G. M. No. 1425, dated 20th March 1899.)

28. The Accountant General should furnish Government with a copy of his Appropriation Report on the Accounts of the Government of Bombay. (G. R. No. 3596, dated 28th October 1890.)

29. The employés of the Sind Book Depôt should be treated as Government servants and the profits of the Depôt credited to Government. (G. R. No. 2321, dated 14th June 1889.)

30. The transhipment fees on opium realized at the ports should be credited to II. Opium and not to VII. Customs. (G. R. No. 1441, dated 30th April 1890.)

31. All tables required for incorporation in the Finance and Revenue accounts and Miscellaneous statistics relating to the finances of British India, Part III, should be transmitted to the Finance and Commerce Department of the Government of India within three months after the close of the year to which they relate. (G. I., F. & C., No. 2714, dated 5th June 1890; *vide* G. R., R. D., No. 4144, dated 14th idem.)

32. As the Mámlatdár in disposing of "Possession" cases acts in his capacity as a Land Revenue officer, to which head his salary, when so engaged, is debited, any receipts paid into the treasury in connection with such suits should be credited to the same head. (G. R. No. 3397, dated 9th October 1890.)

33. The Accountant General is authorized to accept cheques signed by Mámlatdárs in connection with the estates administered by the Tálukdári Settlement Officer. (G. R. No. 438, dated 1st February 1894.*)

34. In cases not otherwise specially arranged for, instead of direct cash payments being made by disbursing officers of Government to Native States, the Account Officer whose duty it is to audit and pass any payment to a Native State should request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him. (G. I. No. 6255-A., dated 24th December 1894; *vide* G. R. No. 84, dated 9th January 1895.)

35. The sale proceeds of empty boxes disposed of by heads of offices to whom boxes containing printed forms are despatched from the Government Central Press should be credited to the head of account corresponding to the Department which sells the boxes and not to the head "Printing," and the credits need not be communicated to the Government Central Press. (G. R. No. 90, dated 8th January 1893.)

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* By Government Resolution No. 1, dated 3rd January 1894, the Mahálkari of Hálol and the Mámlatdár of Kálol have been similarly authorized to sign cheques on behalf of the Collector of the Panch Mahále for certain estates in that district.

PART II.—AUDIT AND CONTROL.

1. The Civil Auditor should take steps to bring constantly before the Collectors the state of the audits of their Collectorates. (G. R., R. D., No. 1088, dated 17th March 1860.)

2. The Government of India receives from Accountants General, by telegraph, returns of the principal revenues and expenditure, and of the cash balances, as soon after the end of each month as the figures can be ascertained.

The promptest possible receipt of these figures for all India is necessary that the Government may be acquainted with the contemporary condition of the finances.

An Accountant General cannot contribute the figures for all the treasuries in account with him until he receives them from the District Officers.

But District Officers seem not always to remember how much depends upon absolute punctuality on their part; consequently, defaults frequently occur, and the Government of India is needlessly deprived, by some trivial neglect in a few, perhaps, unimportant districts, of information which it is essential that it should possess.

The Local Governments should visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second lists of monthly payments with schedules and vouchers, together with the Cash Balance Report and the Cash Account with schedules and papers complete.

Each Accountant General should bring to the immediate notice of the Local Government any default in this matter by any of the District Officers in account with him.

(G. I., F. D., No. 1478, dated 27th March 1879; *vide* G. R. No. 1256, dated 9th April 1879.)

3. The Accountant General is an officer of the Government of India and the system of the Public Accounts is controlled by the Governor General in Council and the Secretary of State. If, therefore, any Local Government considers that it has cause to complain of carelessness on the part of the Accountant General, or that it has discovered grave defects in the system of the Public Accounts, the proper course is to address the Government of India.

It is not expedient that a Local Government should discuss, in a published document, questions awaiting decision by the Governor General in Council, or which can only be decided by His Excellency in Council, or the propriety of inter-provincial adjustments. It is a well-known and obviously convenient rule of the administration that questions under reference to superior authority, or concerning the jurisdiction of superior authority, must not be made the subject of public discussion, and care should be taken to avoid any transgression of this rule.

(G. I., F. & C., No. 1762, dated 9th December 1879.)

4. When the proceeds of sale of old materials would be trifling and the articles are not sold but retained for possible use, the Accountant General is authorized to admit, without reference to Government, the explanations of the officers concerned as to the disposal of the articles. (G. R. No. 4538, dated 22nd December 1879.)

5. The Government of India does not pledge itself, under all circumstances, to fill a vacancy in the office of Comptroller General by the promotion of an Accountant General, or a vacancy in the office of Accountant General by promotion from the Enrolled List, or a vacancy caused by the transfer or promotion to a higher class of a Covenanted Enrolled Officer by the promotion of a Covenanted Enrolled Officer from a lower class.

The Local Government must, immediately, reappoint in his proper relative place in the general administrative Staff any Covenanted Enrolled Officer who is permitted or required by the Government of India to leave the Department, relegating, as necessary, to lower rank and emoluments the junior officers, acting and substantive, displaced in consequence of the reversion of the Enrolled Officer.

In future, no acting promotion will be given in the Financial Department, in consequence of the absence of an officer on privilege leave, unless an officer is transferred from another station to fill the place of another officer, or required to perform decidedly more responsible and onerous duties.

(G. I., F. & C., No. 3577, dated 4th November 1880; *vide* G. R. No. 4179, dated 26th idem.)

6. The Accountant General should depute a gazetted officer on the staff of his office to inspect and audit half-yearly the accounts kept in the Chief Presidency Magistrate's Department, a report of the result of each examination being furnished for the information of Government. (G. R. No. 2705, dated 22nd July 1882.)

7. It is the duty of the Accountant General to exercise a general control over the Collectors in all matters connected with the Account Department, and a Collector is therefore bound to carry out all instructions given to him by the Accountant General on such subjects unless special circumstances would seem to preclude him from so doing, in which case the question can be referred to Government for orders. At the same time, bearing in mind the position occupied by a Collector, it is expedient that the Accountant General should, when issuing orders to a Collector or pointing out any error which has apparently been committed, do so with courtesy and consideration.

In the reference of any difficulty to Government, officers should abstain from offering comments or censure upon the conduct of others, leaving it for

Government to find fault when it appears to be deserved.

(G. R. No. 2936, dated 4th August 1882.)

8. The submission to Government of the monthly abstract cash account of the Government Central Press should be discontinued, the accounts being checked by the Accountant General. (G. R. No. 417, dated 29th January 1883.)

9. When power is given by law or rule to specified officers to prescribe the amounts of charges, subject to a provision that maximum rates fixed shall not be exceeded, the Audit Department cannot interfere with the discretion given by rule, and should therefore pass without question charges which are within the maximum rates prescribed. (G. R. No. 3053, dated 20th August 1883.)

10. The Government of India intend that statements of cash actually credited as revenue should be furnished by the Accountant General to the controlling revenue authority for comparison with, and verification of, the realizations shown in the return of demands, realizations and balances which is sent to the controlling revenue authority by the Collectors of revenue. The controlling revenue authority intended by the Government of India is the Board of Revenue or Financial Commissioner of other Provinces, corresponding generally with the Divisional Commissioner in Bombay. There is, therefore, some ground for the contention that the Divisional Commissioner, and not the Collector, is the controlling officer. On the other hand, it would not be possible in Bombay to place the whole of the duties indicated in Articles 4, and 22 to 25 of the Civil Account Code on the Commissioner. These duties, are in fact divided between the Commissioners and Collectors, and the Commissioner does not exercise his check on the Collectors' accounts by comparing the above named statements and returns in his office, but by means of the inspections made by him when on tour. With a view to increase the efficiency of the Commissioners' check over Land Revenue receipts, the two returns noted in the margin proposed by the Accountant General are sanctioned for adoption. Return No. 1 should be prepared in the Collector's revenue office, and not from treasury books (*vide* para. 5 of G. I., F. & C., No. 1604, dated 13th June 1884; G. R. No. 2530, dated 21st July 1884.) The collections made should be compared and agree with the monthly statements received from the Accountant General under the Civil Account Code, Articles 4, and 22 to 25. Corrections of over and short credits should be watched for until actually traced. Return No. 2 should be prepared by the Accountant General from his closed accounts, and issued to the Commissioners on the

(1) Return of Land Revenue Demands, Collections, and Balances for the four months ending 31st July.

(2) Monthly Return of Land Revenue Collections in the — Division during April.

10th of the second month following that to which it relates (*e. g.*, that for April on 10th June and so on). In the Commissioners' offices it should be dealt with in accordance with the Account rules mentioned above. This return, being based on the accounts, cannot be altered save by plus or minus entries in the accounts of a later month; connective entries of this kind should be shown in red ink with the sign + or — and a reference to the month of error given. For March a final return should be issued about the 10th of August showing all corrections made in the final accounts for March, which are kept open for correction of errors up to 15th July.

The controlling officers for checking accounts in respect of the heads of receipts noted below are those specified against each head :—

Heads of Receipts.	Controlling Officers.
Land Revenue ...	Commissioners.
Opium, Salt ...	Commissioner of Customs, Salt, Opium and A'bkári.
Stamps	Superintendent of Stamps.
Excise	Commissioner of Customs, Salt, Opium and A'bkári.
Provincial Rates ...	Commissioners.
Customs	Commissioner of Customs, Salt, Opium and A'bkári.
Assessed Taxes ...	Commissioners.
Forest	(Already arranged for by Forest Code).
Registration... ...	Inspector-General of Registration.
Tributes	Commissioners.
Law and Justice ...	Fines (already arranged for.)
Jail Receipts ...	Inspector-General of Prisons.
Marine	(Already arranged for.)
Education	Inspectors of Schools or Director as the latter officer may arrange in each class of receipt.
Medical	Surgeon-General with the Government of Bombay.
Scientific and other Minor Departments.	The Commissioners; the control of the Director of Agriculture being restricted to the Poona Botanical Gardens and the Experimental Farms under him.
Interest	Usually the Accountant General, but in the following five cases the Commissioners :— 1 Advances to cultivators. 2 Law charges. 3 Unpaid portion of purchase-money of waste lands. 4 Unpaid portion of commutation of land tax. 5 Arrears of revenue.
Receipts in aid of Superannuation.	Accountant General.
Stationery and Printing.	Superintendent of Stationery, Superintendent of the Government Central Press, or, in both cases, Government.

Miscellaneous	... The Accountant General, except in the following cases :—	
	Treasure Trove. Sale-proceeds of Darbár presents. Sale of old stores and materials. Sale of lands and houses. Contributions. Rents, Rates and Taxes. Miscellaneous fees, fines, &c. Extraordinary items . Miscellaneous ...	In these cases the best arrangement for each officer will be to advise the Accountant General of the amount paid into the treasury, so that credit may be traced for the sum alleged to be paid in.

(G. Rs. Nos. 2362, dated 9th July 1884, 912, dated 28th March 1885, and 3601, dated 27th November 1886.)

11. The preparation of the A'bkári accounts should be under the supervision of the Collectors, and the Commissioner of Customs, Salt, Opium and A'bkári should not deal directly with Mámlatdárs and A'bkári Inspectors without the intervention of the Collector. Collectors generally have no special ábkári staff to whom the duty of preparing the accounts can be assigned. The returns furnished to the Commissioner must, therefore, be compiled in the Collector's Account Office, but they should be scrutinized and signed by the Collector or one of his Assistants or Deputies, other than the officer in charge of the treasury. (G. R. No. 2222, dated 4th August 1885.)

12. The Commissioner in Sind, the Political Resident, Aden, the Agent to the Governor General, Baroda, and the Political Agent, Cutch, are the proper authorities to control the ábkári receipts for their respective charges, and the Accountant General should forward extracts from statements of receipts to them for control and not to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 3572, dated 25th November 1886.)

13. The accounts of the salt revenue in Sind should be audited in the office of the Commissioner in Sind instead of in that of the Collector of Karáchi. (G. R. No. 1477, dated 13th June 1887.)

14. The Governor in Council does not question the authority of the Accountant General to satisfy himself that charges are consistent with the Code as correctly interpreted, but this should be done, not by checking bills duly countersigned, but by communicating with the controlling officer who is responsible for the charges incurred. (G. R. No. 2141, dated 11th August 1887.)

15. The Accountant General should report to Government such officers as do not submit, with punctuality, the returns due to him by them. (G. R. No. 611, dated 28th February 1888.)

16. For audit purposes details and sub-vouchers should be furnished for articles purchased for subsequent distribution and for purchases made in the

districts, out of the amount of Rs. 2,000 allowed to the Commissioner in Sind on account of Toshá-khána contingencies. In the case of money devoted to secret political service, no details or sub-vouchers should be required by the Accountant General, and such payments should be admitted on the responsibility of the Commissioner in Sind. (G. R. No. 1534, dated 2nd April 1892.)

17. 1. An audit officer before admitting in audit any charge against the public revenues, which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in Article 277 of the Civil Account Code; for the admission of any charges which are not stated in that article to require the sanction of the Secretary of State, the authority of the Government of India (or, in classes of cases for which the Government of India has delegated its powers to Local Governments, of the Local Government) is sufficient.

2. In applying the rules in the article referred to above, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorized Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of clauses (1) and (4) of Article 277.

Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military officers in the Police in some Provinces and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although under the procedure in force up to that year the orders were communicated to audit offices on the authority of the Government of India only.

3. Any objection raised to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. The Military and Public Works Departments of the Government of India must, therefore, refer any such objection to the Finance Department before disposing of it.

(G. I., F. & C., No. 916-Ex., dated 4th March 1893; *vide* G. R. No. 1069, dated 17th idem.)

18. The Government of India have no desire to interfere with the procedure which each Local Government adopts in respect of examining and reviewing the state of its Provincial Accounts as a whole. But the general condition of the provincial finance in each province is a matter in which the Imperial Government have a most important interest. Copies of any general reviews of their Provincial Accounts and Estimates by the several Local Governments and Administrations should, therefore, be communicated by them to the Finance and Commerce Department of the Government of India for their information apart from any necessity that may arise upon them for obtaining orders upon individual points. (G. I., F. & C., No. 2564-A, dated 23rd May 1894; *vide* G. R. No. 1935, dated 8th June 1894.)

19. Copies of the Financial Statement of the Government of Bombay presented every year to the Local Legislature under the rules made under Section 2 of the Indian Councils Act, 1892, should be furnished to the Government of India. (G. I., F. & C., No. 3334-A, dated 29th July 1898; *vide* G. R. No. 3599, dated 12th August 1898.)

PART III.—OFFICIAL CORRESPONDENCE.

1. All Resolutions and Orders of the Government of India bearing on the Military Finance Department, which are published in the Calcutta Government Gazette, should be republished in the Official Gazettes of the other Governments. (G. I., F. D., No. 13083, dated 24th October 1861; *vide* G. Ms. Nos. 1080 and 1081, dated 12th December 1861.)

2. All notifications affecting finance or currency published in the *Gazette of India* should invariably be republished in the *Bombay Government Gazette*. (G. R. No. 1005, dated 19th March 1880.)

3. In all cases where the subject upon which reports are called for by the Government of India from the Accountants General is of a general character and not purely a matter of departmental detail or routine, the reports should be submitted by those officers through their respective Local Governments and Administrations, so as to afford them an opportunity of recording any observations which may appear desirable. (G. I., F. D., No. 484-A, dated 23rd September 1862.)

4. With the view of saving clerical labour, Heads of Departments should submit, through the offices of Audit and Account, instead of direct to Government, any applications regarding which it may appear from their records to have been customary for Government to consult those Departments in the first instance. But the references should be confined to matters of finance, pay and leave of absence, subjects which are of a political or administrative character being forwarded direct to Government. (G. C., R. D., No. 1543, dated 12th April 1865, and G. R., R. D., No. 407, dated 1st February 1866.)

5. Whenever an application is sent to an Accountant General for any relaxation of rule, he should return the same to the officer preferring it. Where, however, this is not the case, he should forward it to the Local Government. For instance, if an officer entitled to privilege leave, or desirous of obtaining sanction to the expenditure of money for which budget provision exists, sends his letter through the Accountant General, the latter should send it to Government with his remarks. If, however, it is for the payment of acting allowance to some one who is not entitled to it, or for an extraordinary grant of money which has not been provided for, then the Accountant General should return it to the officer who sent it to him. (G. I., F. D., Nos. 2052, dated 7th August 1873, and 3051, dated 19th November 1873; *vide* G. R. No. 4305, dated 9th December 1873.)

6. Copies of the following report of the Accountant General, No. T. A. B.-19790, dated 18th February 1882, were forwarded to all Civil De-

partments of the Secretariat for information and guidance :—

"The undersigned has nothing to add to the remarks already made by him, and which are embodied in the letter of the Political Superintendent under transmission. The objection taken to pass the indent for clothing is stated at length ; and it only remains for Government to decide whether the clothing may be supplied or not.

"2. It is the Accountant General's duty, and he will be happy at all times to advise upon any questions relating to financial matters in respect to which information may be desired by Government. But he would respectfully submit, for the consideration of Government, whether in some cases references to this Department could not be dispensed with when it has already expressed an opinion on the subject. The second reference is frequently, it is found, on a point which it is wholly within the competence of Government to determine, and on which the Accountant General is not even entitled to offer an opinion. The Accountant General only makes this suggestion with a view to saving labour in both offices."

(G. R. No. 801, dated 4th March 1882.)

7. All applications for permission to write off irrecoverable balances of revenue should be submitted by departmental officers direct to Government and not through the Accountant General. (G. R., R. D., No. 3547, dated 8th January 1887.)

8. The attention of all Departments of the Secretariat is invited to the necessity of avoiding unnecessary references to the Accountant General and of specifying clearly the points on which his reports are called for, unless the points are obvious.

In making applications for sanction to incur expenditure in establishments or contingent expenditure, Heads of Offices should strictly observe the following rules :—

1. Every application must contain information upon the following points :—

(*a*) Whether the expenditure has been provided for in the budget.

(*b*) If no such provision has been made, whether it can be met from savings *under the head to which it will be charged.*

(*c*) If no such savings are expected, a re-appropriation statement should be submitted.

(*d*) If not provided for in the budget, why the necessity was unforeseen and why the expenditure cannot be postponed till the next year.

2. Where the application is for additions to, or revision of, establishments, a proposition statement must be forwarded (Civil Account Code, Article 57).

3. Where it is for contingent expenditure, the provisions of Article 98, Civil Account Code, should be kept in view and it must be explained why the charge cannot be avoided.

(G. Rs. Nos. 1217, dated 2nd April 1894, 2168, dated 2nd July 1894, and G. C. No. 3124, dated 12th July 1898.)

9. In matters of account in which the details of revenue administration are concerned, all references for instructions should be made by Collectors to the Accountant General through the Commissioners. (G. C. No. 1025, dated 13th July 1871.)

10. When officers appeal against an objection taken by the Accountant General's office, a copy of the objection statement should invariably be forwarded to Government, in view to obviate a repetition of the same by the Accountant General's Department, in its report. (G. R., F. D., No. 2290, dated 18th December 1871; *vide* G. M., R. D., No. 6485, dated 23rd idem.)

11. The Accountant General, Bombay, is authorized to communicate direct with the Financial Secretary of the India Office on matters of routine, such as the transmission of the last pay certificates of officers who proceed to Europe on leave, duty, or retirement, and of the Steam Postage accounts, the Shipping Master's accounts, duplicate packing accounts, annual journal and ledger, and the like. It will be understood that the following conditions must be strictly observed, *viz.*, that the communications now authorized must be restricted to the purpose of giving or seeking information on matters of detail, such as would not properly require a reference to the Government of Bombay or the Secretary of State in Council, and that they should on no account contain anything that might have the effect of giving instructions, or of modifying orders issued by the Government of Bombay or by the Secretary of State in Council. (S. of S., Nos. 5 and 20, dated 22nd January 1880; *vide* G. R. No. 757, dated 28th February 1880.)

12. The Accountant General should apply for the approval of Government before issuing circulars of the nature of his circular No. 87, dated 3rd November 1882, which directed the discontinuance of certain monthly statements which were till then submitted by Judicial officers, and the submission of certain others. (G. R. No. 5004, dated 27th December 1882.)

13. All proposals relating to expenditure debitable to the Jail Department, even of small amount, should be forwarded to the Inspector-General of Prisons for scrutiny before submission to Government and not direct to Government by the Police Commissioners. (G. R. No. 3194, dated 19th July 1877.)

14. Claims against officers in England should not be forwarded to the Secretary of State in a Secretary's letter, but only by the Government of India or by the Government of Bombay. (S. of S. No. 104, Finl., dated 22nd March 1877; *vide* G. R., P. W. D., No. 215A-1584, dated 27th November 1877, and G. M. No. 5152, dated 1st December 1877.)

15. Whatever an officer's opinion may be on the action of the Audit Department, there can be no reason why his replies and references should not be couched in temperate language, and the Governor in Council must repeat his injunctions that all official correspondence between Government officers is to be expressed in courteous and conciliatory terms. (G. R. No. 1142, dated 3rd April 1879.)

16. All correspondence concerning the Poona Cantonment in which the Cantonment Committee is concerned should be forwarded to Government through the General Officer Commanding the Poona Division of the Army as President of the Poona Cantonment Committee. (G. R. No. 2245, dated 19th July 1888.)

17. When orders sanctioning expenditure which the Financial Department is alone competent to sanction have been embodied, after unofficial reference to the Financial Department, in a Resolution issued by another Department, an expression of the fact that the concurrence of the Financial Department has been obtained should not be inserted in that Resolution, which should not be communicated by the Department of issue to the Accountant General, who will receive it directly from the Financial Department with an endorsement. (G. R. No. 3473, dated 17th November 1888.)

18. A Local Government when communicating to the Accountant General an order granting a concession or extension under the rules of the Civil Leave and Travelling Allowance Codes should at the same time communicate to him the recorded or stated reasons for granting the concession or extension. (G. R. No. 2451, dated 25th June 1889.)

19. The Departments detailed in the margin are administered directly in the Department of Finance and Commerce. All communications relating to the administration of these Departments should be addressed to the Secretary to the Government of India in the Department of Finance and Commerce.

Excise.	Post Office.
Customs.	Account Department.
Assessed Taxes.	Merchant Shipping.
Salt.	Ports and Port dues.
Opium.	Light-houses and Light dues.
Stamps.	Pilot Services.
Mint.	

Communications relating to any other branch of the administration, even though they contain applications for an increase of expenditure, or for any other financial concession, should be addressed to the Government of India in the Department in which the service to which the communication relates is administered. The Administrative Department of the Government of India will make the needful reference to the Department of Finance and Commerce.

(G. I., F. & C., No. 2601, dated 11th August 1883; *vide* G. R. No. 3253, dated 8th September 1883.)

20. Communications to the Government of India regarding the interpretation of the rules in the Civil Service Regulations should be addressed to the Finance and Commerce Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, in any Department other than those administered by the Finance and Commerce Department, should be addressed to the Secretariat of the Government of India in which administrative questions relating to the Department affected are dealt with. (G. I., F. & C., No. 5412, dated 25th November 1890; *vide* G. R. No. 4027, dated 9th December 1890.)

21. The Finance and Commerce Department of the Government of India should, as a rule, be supplied with three copies only (inclusive of the original) of all such correspondence as may be addressed to it in print. When, however, a communication relates to a matter that is certain or likely to be made a subject of reference to the Secretary of State, double the above number of copies should be supplied. (G. I., F. & C., No. 5337, dated 16th October 1889; *vide* G. R. No. 4385, dated 31st idem.)

22. References to the Government of India concerning objections raised by officers of the Account Department to proceedings or expenditure as not being within the powers of sanction of the local authorities should be accompanied by copies of the Account officer's objections and of any further explanations he may have given in connection with them. (G. I., F. & C., No. 3009-S.-R., dated 9th July 1898; *vide* G. R. No. 3488, dated 3rd August 1898.)

PART IV.—POWERS OF GOVERNMENT.

1. It is on many accounts indisputably necessary that all such matters as those relating to contracts with Navigation Companies for running lines of steam communication should be considered in the Finance Department of the Government of India before they are finally concluded. No such contracts should, therefore, be entered into either by the Government of India in the other Departments or by the Local Governments without previous submission to the Finance Department. (G. I., F. D., No. 777-A., dated 20th October 1862; *vide* G. M. No. 1553, dated 29th November 1862.)

2. The following rules have been prescribed by Her Majesty's Secretary of State for India to regulate the powers of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State:—

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statute 22 and 23, Vict., Cap. 41, Section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary agricultural or settlement purposes), or for the purpose of any railway, tramway, water-works, or other undertaking of a like nature:

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues

of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, of right to water-power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water-power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lákhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lákhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lákh of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds one lákh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

(*a*) the Secretary of State in Council in cases falling within Rule I or II;

(*b*) the Government of India in cases falling within Rule III; and

(*c*) the Local Government or Administration in any other cases; with the proviso that a transfer or under-letting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

(G. I., F. & C., No. 933 Ex., dated 20th February 1894; *vide* G. R. No. 1353, dated 16th April 1894.)*

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* These rules were sanctioned by the Secretary of State for India (Earl of Kimberley) in his following despatch to the Government of India, No. 46 (Public Works), dated 12th October 1893:—

"I have considered in Council your letter, dated 30th May 1893, No. 163 F. & C., on the subject of the proposed Rules determining the power of the Government of India and of Local Governments and Administrations to sanction contracts and agreements.

"2. By Rule A (Supplementary Rules) no transfer of a concession or contract may be made to other parties 'except with the sanction of the Government of India.' To these words should apparently be added the following, in accordance with Clause (1) at the close of your 5th paragraph: 'or of Local Governments and Administrations in cases coming within their cognizance.' And Rule V (Statutory Rules) will similarly require alteration. But it is not clear from the 5th paragraph of your Despatch to what extent you propose to give Local Governments full power to permit transfers, for the words 'cases falling under Rule III of the Statutory Rules, and therefore *primarily* within their cognizance,' would include concessions, &c., imposing on the revenues of India an annual liability in excess of Rs. 5,000, or a charge in excess of one lakh. I do not gather that this is your intention.

"3. You have rightly added Rule D, in order to avoid inconsistency with the ruling under which the Mining Lease Rules are exempt from the operation of the Statutory Rules.

"4. Rule A, as it stands in the draft, subjects transfers not only to the sanction of Government but to its approval of the terms of sale and provisions with respect to capital and otherwise. It appears to me undesirable that Government should, in ordinary cases, become formally a party to the terms upon which a transfer may be negotiated, or should be involved in any responsibility in regard to the amount of capital or to questions of commission, whether the transfer be from the original concessionaires to a company or an individual, or from one company to another. I have therefore struck out the latter part of Rule A from the words 'and subject to' to the end. As the Rule, thus amended, still requires the general sanction of the Government of India or of Local Governments to all transfers (except those occurring under Rule D), power is retained to intervene specially in cases where it may be deemed desirable to do so. But in all future cases of transfer to which only general sanction is accorded, it should be made perfectly clear that Government undertakes no responsibility for the terms negotiated between the parties.

3. Recommendations for the grant of jághírs, assignments of land revenue, political or charitable pensions, and the like, sometimes reach the Financial Department for consideration after the Government of India is committed to the grant by proceedings taken either through the Local Governments or otherwise which have become known to the parties concerned. It is, therefore, desired that all authorities should carefully abstain from giving rise to any hopes or expectations of any such grant, or in any way committing the Government thereto until the Government of India in the Financial Department has consented to the grant. (G. I., F. D., No. 2942, dated 18th September 1876; *vide* G. R. No. 4079, dated 3rd October 1876.)

4. Some instances having occurred in which the Government of India had sanctioned increases of salaries and establishments 'subject to the approval' of the Secretary of State, the Secretary of State called the attention of that Government to the following remarks on the subject, contained in paragraph 13 of the Financial despatch, dated the 26th September 1864, No. 227:—

> "It can hardly have escaped your observation that, in regard to any proposed increase of salaries or establishments, no evil would result if the Home Government should decline to sanction your propositions, but that, when important changes had been authorized by you and carried into effect, the refusal of the Home Government to confirm them would exhibit a marked disapproval of your proceedings, and the individuals whose interests would have been injuriously affected in consequence, might not unreasonably expect some compensation."

The Secretary of State further expressed a desire that, in future, except in a case of great emergency, no changes of this nature should be carried into effect until his sanction had been obtained.

(G. R. No. 3158, dated 4th September 1878.)

5. The Accountant General should, when reporting on cases involving increases of salaries or

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"5. In connection with this matter, I may state that several cases have recently arisen in which it has been sought to obtain money in this country for working concessions which had been granted by your Government, and that in some of these cases the amount of capital, and also the commission proposed to be charged to the public, have in my opinion been exorbitant. I consider that on all occasions of the grant of concessions steps should be taken to satisfy Government, as far as possible, of the good faith of the applicants and of their ability to carry out their undertaking, and that, if necessary, security should be required for the due performance of their obligations.

"6. I forward a reprint of the Rules, with the Supplementary Rules placed last, and with the addition to Rule A referred to above; also with Rule V, revised in accordance with what I conceive to be the intention of Your Excellency; and I request to be informed whether this reprint correctly expresses your view. If it be so, the Rules thus amended may be issued as having received my sanction."

establishments, invariably point out to Government the instances in which, under the rules, the previous sanction of the Secretary of State is required. (G. R. No. 3158, dated 4th September 1878.)

6. The Secretary of State has repeatedly objected to the Government of India sanctioning, in anticipation of his approval, increases of pay and establishments, grants of special pensions, and measures involving additional expenditure, and has now requested that the Standing Orders on the subject may be strictly observed in future.

It will be, therefore, out of the power of the Government of India to sanction any such measures, provisionally, except in special emergencies.

All Departments of the Government of Indian, Local Governments and Administrations and Heads of Departments should refrain from recommending the sanction, in anticipation of the approval of the Secretary of State, of any expenditure which requires the sanction of Her Majesty's Government. Nothing short of urgent necessity will be held to justify any disregard of these orders. Whenever such urgent necessity occurs, its nature must be precisely explained, together with the reason why it was not foreseen in time to enable the Government of India to take the orders of Her Majesty's Government in due course.

(G. I., F. & C., No. 3648, dated 23rd November 1880; *vide* G. R. No. 4479, dated 18th December 1880.)

7. Under no circumstances shares in any Joint Stock Company should be transferred to or allowed to stand in the name of the Secretary of State for India in Council except with the express consent of the Governor-General in Council. (G. I., F. & C., No. 1407, dated 21st March 1885; *vide* G. R. No. 1183, dated 23rd April 1885.)

8. Local Governments and Administrations are authorized to sanction arrangements, when they consider such to be necessary, for paying commission to bankers for cashing cheques or pay bills payable by Government at places remote from Government treasuries, the sanctions given being reported to the Government of India in the Finance and Commerce Department. Such arrangements should, however, be sanctioned only when no more economical means of making payments can be devised, and every opportunity should be taken to discontinue them when this can be done with advantage to Government, or to effect a reduction in the amount of commission paid.

In many stations remote from Treasuries the Post Office or the Telegraph Department may have surplus receipts which could by arrangements with those Departments be placed at the disposal of a Department having payments to make at those stations, the amount being paid to the credit of the Post Office or Telegraph Department at the Treasury

to which the Surplus Funds would ordinarily be remitted. Inquiry should invariably be made as to the possibility of utilizing such surplus receipts before any arrangement of the kind referred to above is sanctioned.

It will also be convenient and economical to adopt the mode of remittance by Post Office Money Orders in instances where the payments at outlying stations are so small or uncertain as to make it undesirable to enter into an arrangement suggested above with the Post Office or Telegraph Department.

(G. I., F. & C., No. 576, dated 14th December 1885; *vide* G. R. No. 86, dated 14th January 1886.)*

9. The following instructions have been prescribed by the Government of India regarding the supply of funds on famine relief works :—

I.—Disbursing officers of Government shall ordinarily draw funds for expenditure on relief works from the nearest treasury or sub-treasury, and special arrangements for the supply of such funds through private agencies shall be permitted only in exceptional cases.

II.—No charges for commission to Bankers for cashing cheques or pay bills payable by Government or otherwise supplying funds for Government expenditure shall be passed in audit unless the arrangements under which the expenditure is incurred have been sanctioned by the Government of India.

III.—Before recommending such special arrangements, Local Governments shall always satisfy themselves by reference to the Civil Account Officer of the Province that no more economical arrangement can be made, and that the particular method proposed is otherwise free from objection.

(G. R. No. 4373, dated 18th September 1899.)

10. The Local Government is authorized to sanction actual expenses incurred by non-official gentlemen specially invited to attend, for examination, public commissions of enquiry held under the orders of Government. (G. I., F. & C., No. 942, dated 23rd February 1889; *vide* G. R. No. 925, dated 9th March 1889).

11. When the Government of India have granted an increase in the grade pay of the Provincial Police it is unnecessary to obtain their sanction to the adoption of the increased rate in Cantonments. (G. I., Mily., No. 2318-c, dated 30th December 1897; *vide* G. R. No. 674, dated 11th February 1898.)

* *Vide* also Article 98 (*r*), Civil Account Code, Volume I.

PART V.—BUDGET ESTIMATES.

1. All Heads of Offices subordinate to the Civil Departments should pay strict attention to the preparation and punctual submission of their budget estimates, which should be reviewed and as far as practicable consolidated by the controlling officers and should reach the Accountant General by the 1st of October in future. Any cases of delay or inattention to the rules should be promptly reported by the Accountant General to Government in the Department concerned. (G. R. No. 2224, dated 18th August 1887.)

2. The budget estimates of each Department when received with the Accountant General's remarks, should be submitted in the first place for early review to the Department of the Government concerned and then transferred to the Financial Department with such suggestions or remarks as may be approved by the Honourable Member in charge. One of the aims of this order is to enable Government to have all the claims of the different Departments for expenditure out of Provincial balances placed before them at the same time, so that before sanctioning a draft on those balances in favour of any one Department for any particular purpose they might have the opportunity of comparing it with the claims of other Departments.

In dealing with the budgets the subject for consideration will in each case be—

1*st*—Distribution,

2*nd*—Decrease or Increase.

As regards the former the Departments will be in much the same position in respect of its assignment on the estimates as the Provincial Government is in respect of its contract with the Government of India; transfers from one minor head to another may be made in the same way as transfers by Provincial Governments from one major head to another. The questions involved are executive rather than financial and there is no reason to doubt that the sanction of the Financial Department would be obtained.

As regards decrease of expenditure, the Financial Department must depend mainly upon the co-operation of executive Departments for making any possible economies, and the departmental review of the budgets should be the occasion for detecting where any such are possible. A comparison of demands of various districts or establishments on account of the same items of expenditure, may show excess in some cases not warranted by local or special causes, and as the Departments are aware of administrative changes, which may be likely to make reductions of establishments possible, they are responsible that such reductions shall be duly considered. For instance, improvement in the Police of frontier States and opening of railways

may make it possible to reduce patrols and decerase Police, mounted and foot. Concentration of prisoners in Central Jails may have the same result. With extra Police for railways it should be possible to reduce the Police for roads.

As regards increases, the different Departments of the Secretariat should keep a register of claims of the various Departments under their control, and His Excellency the Governor in Council will adjudicate to each Department in accordance with the urgency of these claims. It would save some trouble if the needs of each Department were divided into capital and recurring charges, so that under the former the claims on Public Works or other capital expenditure might be brought to notice, and under the latter increases in pay or establishment or other recurring charges might be included in the estimates as means permit. It will be understood that no intermediate allotment will be made from balances or increased revenue at the disposal of Government and no transfer made from one major head (Provincial) to another without a careful review of the circumstances of each Department, giving the head of each Department an opportunity of making his voice heard.

(G. Rs. Nos. 3847, dated 18th December 1886, 1531, dated 17th June 1887, and 466, dated 14th February 1888.)

3. Examination by the Financial Department of proposals made by other Departments regarding budget provision, if distributed over the year, can be conducted with a stricter regard for economy than if the examination were to be hurried through at the time of framing the budget. The cases of making budget provision up to Rs. 500, subject to reconsideration at the time of framing the budget, cannot, therefore, be added to the cases in which an Administrative Department may issue orders without the concurrence of the Financial Department. (G. R. No. 1466, dated 29th March 1892.)

4. The pressure under which the Provincial Budget is prepared in January leaves insufficient time for the thorough examination of the estimates of revenue and expenditure in the Secretariat. His Excellency in Council is therefore pleased to prescribe the following rules to lessen the consequent inconvenience :—

1. Heads of Offices who now forward direct to the Accountant General the estimates for their offices should submit at the same time duplicate copies of the estimates to Government in the Administrative Department concerned. But in cases in which the estimates are, before transmission to the Accountant General, consolidated by Controlling Officers for the departments and offices under their control, it is unnecessary that the separate estimates of the Heads of Offices should be forwarded, and it will suffice if duplicate copies of the

consolidated estimates only are similarly submitted to the Administrative Department. Any modifications subsequently communicated to the Accountant General should be reported to Government with the least possible delay and, if necessary, by wire.

In submitting the duplicate estimates to Government a separate list should be furnished, explaining fully all items of expenditure the entry of which in the budget needs the sanction of Government, or if such explanation has been already furnished in separate applications to Government, quoting the provisional sanction granted. No change is intended in the practice instituted by Government Resolution* No. 1466, dated 29th March 1892, as the above list will be merely a supplement and summary of the detailed applications submitted throughout the year.

* *Vide* order No. 3 above.

2. As soon as the Accountant General receives the departmental estimates, and by the 28th November at latest, he should submit to Government a provisional summary of the whole budget to enable Government to determine their general policy for the coming year. A revised issue of this summary should be submitted before the 24th December, and should be accompanied by an exposition of the accounts of the last complete year, the revised estimates for the current year, and the estimates for the following year.

3. The Accountant General should forward his budget notes to the Administrative Departments concerned at the earliest possible dates, and in no case later than the 18th December. In his preparation of these notes, precedence should always be given to those heads which require specially close examination in the Secretariat, *e. g.*, Police, Land Revenue, Forest, &c.

4. Upon receipt in the Secretariat, the budget notes should be treated as most urgent, and should not be postponed on account of Christmas or any other holidays. They should not be detained in their way to the Financial Department for more than ten days.

5. If the remarks of the Secretariat Department concerned do not reach the Financial Department by the 7th January, the Department will be understood to have accepted the Accountant-General's estimates.

(G. R. No. 5191, dated 2nd November 1899.)

5. Budget stimates are occasionally forwarded by Collectors to the Accountant General after having been prepared and scrutinized by the Head Accountants and Huzúr Deputy Collectors only. This should not be done in future. The preparation of the budget is one of the most important portions of a Collector's duties, and when forwarding his budget, each Collector should certify that each item of the estimates has been examined by him personally. (G. C. No. 3987, dated 20th December 1872.)

6. A case occurred of a Collector reporting to the Accountant General when sending that officer his revised estimate for the year current, that he expected remissions to the amount of three lákhs of rupees would have to be given on account of failure of the rabi crop in a certain part of his Collectorate. The only information which Government had on the subject prior to the Accountant General's bringing it to notice, was from the weekly weather reports, from which they were led to believe damage had been caused to the crop, but not to such an extent as to necessitate remissions, much less remissions to the extent above specified. Serious administrative and financial inconvenience will be caused if such a course of proceeding is permitted. The Governor in Council must therefore remind all Collectors and other Heads of Civil Departments of the absolute necessity there is for estimating their receipts and disbursements in the original budget as accurately as possible, explaining fully any increases or decreases, and where these are large, reporting them to Government as well as to the Accountant General. Subsequently when their revised estimates and the estimates for the succeeding year are sent in, any change from the original should be fully gone into, and the same course followed as above indicated. In all cases when any serious falling off of revenue is anticipated, or it is foreseen that remissions of a general character, as opposed to miscellaneous individual items, will have to be given, the facts should always be reported briefly, but as soon as possible to Government. Government do not wish to fetter local officers' discretion as to reduction in estimates or as to recommending remissions, but it is necessary that Government should be made acquainted with what is going on, and informed of any important change in the estimates. (G. C. No. 779, dated 3rd March 1875.)

7. Great accuracy should be observed by District Officers in the preparation of the revised estimates of land revenue. (G. I., F. & C., No. 3530, dated 2nd July 1887; *vide* G. R. No. 2090, dated 4th August 1887.)

8. For the purposes of the budget estimate, the amount due for the year on account of allowances to Heads of Village Police and Watchmen should be shown *plus* any large outstanding arrears which may be known to exist. If there are no large arrears, then the yearly amount should be given, as the amounts remaining undrawn would probably balance arrears due from former years. Collectors are at the same time reminded that in preparing budget estimates regard must be had not only to the existing scale of allowances, but also to the probability of their being increased in consequence of revision settlements. District officers should be careful not to under-estimate this branch of expenditure, which is gradually increasing and cannot, therefore, be properly based on the average

of past actual expenditure. (G. R. No. 2938, dated 2nd September 1890.)

9. When the work of calculating the remuneration of District and Village officers according to scale is complete for any táluka, it is submitted to Government for sanction through the Collector. If the Collector on receipt of the proposals will make a note thereof, he can and should make the necessary budget provision for the increase. If the proposals do not reach him in time to allow him to make such provision, it will rest with him to recommend that effect to the new scale should be delayed for one year if such delay is necessary. (G. R. No. 3452, dated 3rd October 1891.)

10. Charges on account of allowances to District and Village officers and to Heads of Village Police and Watchmen are admitted upon bills signed by Collectors who also certify that the charges are correct and have been paid. It appears that while on the one hand no audit of these charges is made in the Accountant-General's Office, on the other hand no effective measures are taken by Collectors to prevent the payments in particular districts exceeding the budget provision for such districts. A Collector when preparing his budget estimate for any year should be aware of the probable effect on that year's expenditure of facts such as the revision survey settlements and the necessity for making payments of allowances which have fallen into arrears.

The allowances in question are those referred to in Hope's Táluka Forms 10 and 11. The requisite checks on payments are shown in the Manual of Revenue Accounts, and as this forms the most important audit duty of District officers, and is unchecked by the Accountant General, it is essential that the most careful scrutiny of the accounts relating to these allowances should be made when the táluka accounts are examined. The Commissioners will see that the work is properly performed.

Exact estimates of these allowances cannot be expected, partly on account of the early date on which budgets must be submitted and partly on account of the revenue year differing from the financial year, but if the course prescribed in Government Resolution No. 2938, dated 2nd September 1890, is followed in the case of these allowances, the budget estimates will be accurate enough for all practical purposes, and at all events are not likely to prove insufficient—a danger which in the interests of provincial finance it is especially desirable to provide against in the case of this head of expenditure, to meet excesses under which, reported after the conclusion of the year, Government cannot always be prepared to sanction re-appropriations from other heads. Collectors on receipt from the Accountant General of intimation of the budget provision under this head for their districts, should make allotments to the various tálukas:

and the táluka officers will then be in a position to keep their expenditure within the budget provision for their respective tálukas. If excess expenditure in any táluka is found necessary, the Collector, when sanctioning it, should re-appropriate from the allotment of some other táluka in his charge; and if in any district expenditure in excess of the entire budget provision therefor is found necessary, the Commissioner's sanction should be obtained, and he when sanctioning it, should re-appropriate from the allotment of some other district in his division. The sanction of Government should only be applied for when the allotment for a whole division is found insufficient, and this should very rarely be the case if the orders for preparing budget estimates are carefully followed.

(G. Rs. Nos. 4257, dated 21st October 1889, and 1222, dated 3rd April 1891.)

11. Extracts from budget estimates relating to allowances to village officers should be submitted by the Collectors to the Commissioners of Divisions through the Survey Commissioner. (G. R. No. 1366, dated 24th March 1892.)

12. The Land Revenue budgets should be submitted by Collectors to Commissioners as hitherto. The Survey Commissioner should submit to the Accountant General, before the end of September in each year at the latest, an estimate of the additional revenue expected from the revision of settlements in the current and next year. An extract from this estimate should be sent to each Divisional Commissioner at the same time. The Commissioners of Divisions should then be in a position to decide what amounts should be entered in the estimates. (G. Rs. Nos. 1960, dated 27th May 1893, and 3152, dated 11th September 1893.)

13. The Superintendent of Stamps should compile the budget estimates in respect of stamps for the whole Presidency, and the Accountant General should forward the budget estimates so as to reach him on 8th September. (G. R. No. 550, dated 22nd February 1888.)

14. Each Commissioner should in his respective Division control and consolidate the estimates of the expenditure debitable to "19 A.—Law and Justice —Criminal Courts" on account of the District Magistrates and their subordinates. The estimates for the receipts of Criminal Courts should be scrutinized and consolidated by the Accountant General. (G. R. No. 126, dated 9th January 1889.)

15. The Director of Public Instruction should exercise care and foresight in the insertion in his annual budget estimate of those grants-in-aid only which will probably require to be paid within the year for which the estimate is prepared. He should keep a register not of applications but of grants sanctioned and to be paid in their turn, and he should enter in his budget estimate for each year individual grants from his register, inserting only

those grants which will really be expended within the year, and omitting those which will not. If any grant inserted in the budget estimate cannot from unforeseen causes be expended within the year, the Director should substitute for it the next grant standing on his register. A copy of the list of grants to be paid in the year from the budget grant should be furnished by the Director to the Educational Department and to the Financial Department. (G. R. No. 221, dated 17th January 1884.)

16. Postage and telegraph charges not being items of special contingency, the special sanction of Government to their inclusion in the budget is not necessary. The Accountant General can provide for them in the budget, basing the amounts on past actuals combined with such information as District officers may be able to furnish as regards any probable increases or decreases of expenditure in the ensuing year. (G. R. No. 3465, dated 15th October 1890.)

17. The Conservators and Deputy Conservators of Forests should make it clear in their budget estimates what works are intended to be executed departmentally and what through the agency of the Public Works Department. (G. R. No. 139, dated 11th January 1894.)

18. The Conservators and Deputy Conservators of Forests should obtain the sanction of Government before entering in the budget any new or unusual items of expenditure. (G. R. No. 70, dated 6th January 1893.)

19. As the purchase of a steam launch for the Customs Department is a special item and a new charge, the sanction of the Government of India to its inclusion in the budget is necessary.

If the charge in the budget had been of a kind which had to be, and was incurred for every year, and did not exceed the average of the last three years, no sanction to its inclusion in the budget, even though the head is entirely Imperial, would be necessary.

As regards the power of Government to include in the budget expenditure under wholly provincial and divided heads, it is observed that the Local Government has complete power, subject to the ordinary Code rules and directions of the Government of India, over entirely provincial heads. The Local Government has similar powers—at any rate in respect to all ordinary charges—in respect to divided heads. There might of course be special charges of large amount or of an unusual nature which Government itself would refer to the Government of India for sanction, but these would not be of frequent occurrence.

It would, however, be too much to assume that the general sanction accorded to the budget by the Government of India in the Finance Department should be taken to imply that the opportunity has

been exercised by the Government of India of objecting when necessary to all and every item included by a Local Government in its budget. No doubt such an opportunity is afforded to the Government of India, and objection to the inclusion of certain items or an enquiry regarding the necessary sanction is frequently made by the Government of India. But to a certain extent the scrutiny exercised by the Government of India over the budget must be confined to its broad features, and details must be accepted on the responsibility of the Local Government, advised, as it is, by the Local Account Officer. Hence in many instances the Government of India must accept as a fact that items which required the sanction of that Government to their inclusion in the budget, have received the necessary sanction and are not included without such sanction. (Accountant-General's Report No. B-25412, dated 21st November 1890; *vide* G. R., R. D., No. 3381, dated 16th May 1891.)

20. Budget estimates of the Ratnágiri School of Industry should be embodied in the Civil portion of the Local Fund Budget of the Ratnágiri District when the audit will rest with the Accountant General. (G. R. No. 2217, dated 16th June 1882.)

21. The separate submission of the budget estimates of the Steam Boiler Inspection Office, the Government Central Book Depôt, Bombay; and the Village Officers' Cess Fund, Sind, should be discontinued, as the figures of these estimates are incorporated in the general budget of the Presidency. (G. R. No. 634, dated 10th February 1889.)

22. The actual opening and closing balances of the Steam Vessel Survey Fund should be shown in the budget as consisting of invested capital in addition to cash in hand. The former equally with the latter is really a portion of the balance. (G. R. No. 702, dated 24th February 1891.)

23. Under the rules for Mounted Police Funds, money expended from the funds on the purchase of equipments or grass is to be fully recovered in monthly instalments. Whenever in the budget estimates of these funds the recoveries on this account are not shown equal to the expenditure, the causes of the differences should be stated in brief.

The procedure of excluding the invested balance from the estimated cash balance shown in the opening part of the budget, the former being shown in a separate entry at the foot of the budget form, should be uniformly observed. (G. R. No. 1380, dated 7th April 1893.)

24. The Accountant General should supply with the budget estimates of the Educational Endowment Funds details of the opening and closing balances of each fund. (G. Rs. Nos. 1264, dated 28th March 1893, and 612, dated 19th February 1895.)

PART VI.—PUBLIC EXPENDITURE.

1. There is reason to believe that expenditure which would otherwise be postponed is not unfrequently incurred in the month of March in order to prevent lapses of budget grants.

That such motives should be allowed any influence, is obviously open to grave objections, financial and other.

Disbursing officers should be seriously warned against regulating the disbursement of public money entrusted to them upon any grounds other than those considerations of economy and expediency which should guide all public expenditure.

The disbursement of money may be fairly expedited so long as all rules are regularly observed, but it should never be irregularly hurried in order to prevent the necessity for applying for a fresh grant.

(G. I., F. D., No. 1625, dated 10th March 1870; *vide* G. R., F. D., No. 403, dated 19th idem, and G. M., R. D., No. 1542, dated 28th idem.)

2. It is of the utmost importance that officers should clearly understand that they will have to afford explanation in the greatest detail in all cases in which they exceed the amounts placed at their disposal in the budgets, whether Imperial or Provincial. His Excellency in Council looks to the Commissioners to carry out these views, and trusts that no applications will be forwarded to Government that have not been submitted to the strictest scrutiny. (G. R., F. D., No. 1970, dated 17th November 1871, and G. M., R. D., No. 5929, dated 24th idem.)

3. It is most reprehensible for any officer to apply money authorized for one purpose to a totally different one, accounting for the expenditure as if it had been incurred on the work that had been sanctioned. (G. R., R. D., No. 843, dated 26th February 1872.)

4. Government hold the Surgeon General personally responsible that in the case of diet and clothing charges of civil hospitals and similar cases, expenditure is kept within budget limits. The Civil Surgeons must closely look after everything themselves, and see that there is no waste of any sort. (G. R. No. 2714, dated 30th July 1878.)

5. Heads of Departments should not enter into any agreements which necessitate expenditure to be met from the Provincial balance and which cannot be provided for from the budget grants without previous reference to the Financial Department. (G. R. No. 4540, dated 27th November 1882.)

6. It is not desirable to revise the terms of the Provincial Contract in regard to special items either in cases in which those terms bear hardly on, or in cases in which they are favourable to, a Pro-

vincial Government. The contract must be considered as a whole, and so long as the Local Government receives under the contract revenues equivalent to those which were judged, when it was framed, sufficient to enable the Government to meet the cost of the Provincial administration, the contract should not be departed from. (G. I., F. & C., No. 1088, dated 27th May 1885; *vide* G. R., R. D., No. 5249, dated 26th June 1885.)

7. All Political charges in Bombay with the exception of (*a*) those connected with Aden and the Somáli Coast, Baroda and the Persian Gulf, Refugees and State-prisoners, and Special Missions, and (*b*) other extraordinary expenditure arising in connection with Imperial policy and not specially connected with Bombay and the States under its charge, have been provincialised with effect from the 1st of April 1888. (G. I., F. & C., No. 4724, dated 28th August 1888; *vide* G. R. No. 3251, dated 29th October 1888.)

8. The general effect of the rules in Chapter 66 of the Civil Account Code is that revenue and expenditure shall be recorded in the accounts of the Province in which they are collected or incurred without reference to their origin, and that, in the case of doubtful or disputed charges, the incidence should be determined solely with reference to the head of account under which they are recorded. (G. I., F. & C., No. 2195, dated 6th May 1890; *vide* G. R. No. 1927, dated 5th June 1890.)

9. On the occasion of any alteration of classification of accounts which may affect Provincial Revenues, the Accountant General should inform Government of such alteration specially. (G. M. No. 1358, dated 6th April 1893.)

10. All charges connected with the pay, &c., of the Band of His Excellency the Governor of Bombay, have been provincialised with effect from the year 1895-96. (G. I., F. & C., No. 5570-A., dated 28th November 1895; *vide* G. R. No. 4236, dated 12th December 1895.)

11. To prevent expenditure being incurred in excess of budget sanction, it is important that officers should not allow expenditure to be incurred in anticipation of the sanction of Government, and the attention of all Heads of Departments is drawn to this most important point. (G. R., R. D., No. 4260, dated 28th June 1888.)

12. The figures in the annual statements furnished by the Accountant General showing the expenditure incurred in excess of the budget provision should be given in units, instead of in thousands of rupees. (G. I., F. & C., No. 5353, dated 8th November 1890; *vide* G. R. No. 45, dated 6th January 1891.)

13. The Accountant General should communicate to the Administrative Departments concerned,

with reference to note 4, Article 981 of the Civil Account Code, the items of expenditure incurred in excess of budget allotments chargeable to Imperial or Provincial Revenues. (G. Rs. No. 4082, dated 11th December 1894, and No. 5527, dated 20th November 1899.)

14. In paragraph 1 of the Resolution* of the Government of India in the Finance and Commerce Department, No. 6056, dated 29th November 1889, Civil Accountants General and Comptrollers were directed to submit annually to the Government of India, through the Local Government concerned, a consolidated statement showing, for each major head of expenditure in the Civil Department, (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (*a*) of the Government of India and (*b*) of the Local Government. In paragraph 2 of the same Resolution it was further directed that this statement should be furnished to the Local Government on the date prescribed for the submission of the Annual Appropriation Report to the Comptroller and Auditor General.

* *Vide* Article 298 of the Civil Account Code.

It appears, however, that the object, with which the submission of these statements was prescribed, has been imperfectly understood. It may, therefore, be explained that, in accordance with the prescribed system of control by budget estimates, the Government of India, as the central authority, place at the commencement of each year certain sums, technically called "Grants," at the disposal of Local Governments and Administrative Departments for their expenditure during the year. The expending authorities in question have no power to exceed the grants so placed at their disposal, though they have certain powers of re-appropriation from one grant to another. After the close of the year, if the grants have not been completely utilised, the unspent balances lapse in ordinary course; but if expenditure has, for any reason, been allowed to exceed the grants, the Local Government or the Department concerned has to apply to the Government of India for a further grant to meet the excess. What is required in this case is not a sanction to the expenditure as such, but the issue by the central authority of an order which will enable the Account Officer (who has already upon his books credited the expenditure head with the amount of the budget grant) to charge off the net debit remaining under the head, namely, the excess of the expenditure debited over the budget grant credited.

The object, therefore, of requiring a report of the expenditure incurred in excess of the budget grants is not to examine the propriety of the expenditure, considered on its merits, but to see whether sufficient reasons have been shown for its being incurred in excess of the funds allotted in the "Budget orders" at the commencement of the year. This latter is, however, also one of the main objects of the Appro-

priation Report, in which all important differences between estimates and accounts have to be fully explained; and the Government of India accordingly consider that the purpose which they have in view will be most conveniently secured by linking together the submission of the Appropriation Report and of the statement of expenditure in excess of grants, and by requiring that the excesses, being explained in detail in the Appropriation Report, shall be explained in the expenditure statement merely by reference to the relative paragraphs of the Appropriation Report.

The Accountant General or the Comptroller should submit a copy of the local Appropriation Report along with the annual consolidated statement to be submitted to the Local Governments and Administrations in accordance with the orders quoted in paragraph 1 above, and the explanation of excesses in the latter should be furnished by a reference to the relative paragraph of the former.

It is assumed that the Local Government concerned will have already made the necessary re-appropriation, or have already applied for additional grants, in all cases in which excess expenditure could be foreseen; and the annual statements of excesses over grants should be made use of by them for the purpose of applying, with any remarks they have to add for the necessary additional grants, only in cases in which the excess is trifling or could not be foreseen before the end of the year.

(G. I., F. & C., No. 553-A., dated 31st January 1895; *vide* G. R. No. 588, dated 16th February 1895.)

15. In the Resolution of the Government of India, Finance and Commerce Department, No. 553-A., dated 31st January 1895, it was directed that the applications for the issue of any orders which are required from the Government of India to enable Account Officers to charge off on their books expenditure in excess of budget grants should be submitted for orders at the same time as the annual Appropriation Reports, excesses over grants being explained by references to the relevant paragraphs of those reports. It has been decided in future to include in the present annual Resolution, the orders on such applications in all cases where the nature of the orders would not involve the mention of details to an extent unsuitable for this Resolution. In the case of Provincial and Local Expenditure, the sanction of the Government of India to excess expenditure under any head of account is not necessary as long as it is met by a re-appropriation and the aggregate budget grant for Provincial and Local expenditure is not exceeded.

The explanation of differences from the budget estimates given in the Appropriation Report should be such as to give some indication of the following points, namely—

(1) to what extent each stated cause of excess affected the estimate;

(2) why, at the time the estimates were prepared, the excesses were not foreseen; and

(3) if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the estimates.

(G. I., F. & C., No. 2472-A., dated 24th May 1895; *vide* G. R. No. 2059, dated 19th June 1895.)

16. Provincial Funds are primarily and ordinarily intended for strictly Provincial purposes. Exceptions must occasionally arise, but they should be cautiously admitted, and, in the event of retrenchment being necessary, the Government of India would not ordinarily be able to include grants to Municipalities among the expenditure for which assignment had to be made, or to recognize pledges to Municipalities as valid objections to the reduction of the assignment. Beyond this expression of its views in this regard, the Government of India does not desire to fetter the discretion of Local Governments in making grants from Provincial Revenues for expenditure of a kind that is ordinarily Municipal. (G. I., F. & C., No. 943, dated 25th February 1887; *vide* G. R. No. 896, dated 29th March 1887.)

17. The practice of applying to Government for sanction to expenditure for which no provision has been made in the budget estimates of the year and which could safely be postponed for inclusion in the following year's budget is not only opposed to the Civil Account Code Rules, but also entails unnecessary correspondence on various offices and should be discontinued as much as possible. For the proper control of the finances it is essential that the Account Code Rules shall be strictly observed. Heads of Offices should, when proposing expenditure not budgetted for, explain fully why the need for it was not foreseen in time for its inclusion in the budget and also whether it is absolutely necessary. The Civil Departments of the Secretariat should be requested to see that this rule is invariably enforced when sanctioning expenditure within their authority. (G. C. No. 2223, dated 18th August 1887.)

[*Vide* also Order No. 10 in Part III, *supra*].

18. In the Resolutions noted in the margin, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the budget estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention

Resolutions of Government of India in the Department of Finance and Commerce, Nos 1959 and 1661, dated, respectively, the 31st July 1873 and 18th June 1884; *vide* G. Rs. Nos. 3084 and 2399, dated, respectively, 21st August 1873 and 11th July 1884.

to these instructions in the extracts from the Despatches quoted below, and, in view of the necessity for their strict application, the Governor General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments:—

Paragraph 8 *of Despatch No.* 115 (*Military*), *dated* 17*th May* 1888.

"Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the Department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose."

Paragraph 32 *of Despatch No.* 190 (*Financial*), *dated* 26*th July* 1888.

"It is the standing order, as embodied in the Civil Account Code, that 'save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned.' I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial Department, if able to do so, should especially report that the expenditure can be met by savings in other directions, or from the surplus provided in the budget; and that, if this is impracticable, your Government should, before authorizing the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction."

(G. I., F. & C., No. 4958, dated 8th September 1888; *vide* G. R. No. 3009, dated 2nd October 1888.)

19. In estimating the cost of a dispensary for the purpose of making the grant-in-aid towards it, the pay and allowances of a Third Class Assistant Surgeon alone should be taken into account, and an additional grant to cover the cost of the increased emoluments of a second class or first class man should be made to the Municipality whenever occasion arises. The extra grant payable under these orders should only be paid to Assistant Surgeons on separate bills which will specify the periods of their employment in the dispensaries. (G. Rs. Nos. 2571, dated 21st August 1874, and 759, dated 22nd February 1889.)

20. The civil expenditure is, to a great extent, under the control of the Provincial Governments;

they have a direct interest in confining it within due bounds. It must, however, be remembered that expenditure authorized during the currency of an agreement on the ground that the funds of the Provincial Government are adequate to meet it, will make it more difficult for the Imperial Government in framing a new agreement, to claim its full share of the improvement which may have taken place and, therefore, additional payments should only be sanctioned when really necessary, and not merely because the balances of the particular Provincial Government may be able to meet the expenditure at the moment. (S. of S. No. 158, Finl., dated 10th August 1893; *vide* G. I., F. & C., No. A-4187, dated 28th September 1893, and G. R. No. 3611, dated 16th October 1893.)

21. At a time when it is necessary in an especial degree to observe all practicable economy in the expenditure of Government, it is advisable to remind both expending and controlling officers of the duty incumbent upon them of scrutinizing and reducing to the lowest amount consistent with the proper administration of the public service the expenditure which they have to incur or to control.

There are large branches of expenditure, such as those connected with 'Contingencies,' 'Supplies and Services' 'Travelling Allowances,' and the like, in which it is necessary for purposes of economy that the expenditure should from the very beginning of the year be regulated with the view, not only of keeping within the budget estimates (which is the ordinary obligation of every officer concerned), but of keeping well within them if possible, so as to effect as large a saving as practicable.

Moreover, experience shows that, in the larger supply departments especially, new demands arise during the year which it may have been impossible to foresee in time for entry on the estimates. In the current year the door must practically be shut against extra grants, and it behoves every administering officer concerned to prepare, by economies enforced from the beginning of the year, to meet these new and unforeseen charges by re-appropriations of his original estimates.

The Governor General in Council considers it desirable also, with reference to the present necessity for strict control of expenditure, to remind all officers that for the incurring of expenditure two conditions must be present *independently*—

(1) The expenditure must be within the limits of the originally sanctioned budget estimate, or of some "extra grant" sanctioned by competent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned as expenditure, by superior authority, unless it is within the sanctioning powers of the expending officer.

Neither of these two conditions implies the other, and it is the duty of the expending officer to satisfy himself that both are present.

Although it is sometimes, in occasional extraordinary circumstances, necessary for an expending officer to disburse money, or to engage to do so, in the absence of one or both of these conditions, he must remember that he is taking upon himself a responsibility for which he has to give a due account, and he is bound at once to report his action for regularization.

(G. I., F. & C., No. 2162-Ex., dated 30th April 1894; *vide* G. R. No. 1717, dated 16th May 1894.)

22. Sanction by the Government of India to any special expenditure cannot be taken as sanctioning an additional grant to cover the expenditure, but application should be made for an additional grant if and when it appears likely that any sanction to expenditure will cause the grant against which the expenditure is charged to be exceeded. (G. I., F. & C., No. A.-1840, dated 23rd April 1895; *vide* G. R. No. 1514, dated 10th May 1895.)

23. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the Local Governments and Spending Departments concerned, both Civil and Military, should, without waiting to be asked, prepare and submit to the Government of India in the Military Department detailed forecast estimates of the extra expenditure debitable to the Military Department likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges, similarly incurred at the close of the operations. (G. I., M. D., No. 2001-F., dated 27th June 1895; *vide* G. R. No. 2834, dated 19th August 1895.)

24. It is necessary that the ordinary budget system of control of expenditure be applied to famine expenditure and to advances made in consequence of prevailing distress; that is, 'grants' whether by re-appropriation or in the form of 'extra grants' be formally made to provide for intended expenditure. (G. I., F. & C., No. 5409-A., dated 22nd December 1896; *vide* G. R. No. 81, dated 8th January 1897.)

25. The following circular of the Accountant General on the subject of contingent charges was approved by Government Resolution No. 2918, dated 27th August 1895:—

I.—GENERAL EXPLANATION AND DIVISION OF CONTINGENT CHARGES.

In accordance with Articles 73 and 75 of the Civil Account Code the following subsidiary in-

structions regarding contingent expenditure are issued with the sanction of Government.

2. Contingent expenditure (including supplies and services) has been divided into the following classes :—

A.—*Contract contingencies, viz.*, those for which an annual lump sum is allotted within which an officer may incur expenditure without further sanction.

B.—*Non-contract contingencies* which are sub-divided into—

(*a*)—Special—those which cannot be incurred without the sanction of Government except in cases where powers of sanction have been specially delegated by Government.

(*b*)—Countersigned—those which are under the direct supervision of the controlling officer or countersigning officer and for which detailed bills are submitted to him for check and countersignature.

(*c*)—Audited but not countersigned—those which do not require special Government sanction or countersignature.

3. The detailed classification of contingent charges according to the above categories is shown in Annexure A.

4. The system of contract grants has not been extended to all offices. Annexure B shows the offices to which it has been extended, and also the disbursing officers (those who incur expenditure and submit bills in the first instance), countersigning officers and the controlling officers (those who exercise powers of supervision) of each department. As regards those offices to which the contract system has not been extended, contingencies shown under A in Annexure A will be governed by the rules which apply to countersigned contingencies.

II.—CONTRACT CONTINGENCIES.*

5. Each disbursing officer is allowed—so long as he does not contravene any specific orders of

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* It is strictly necessary that officers to whom contract grants have been assigned should scrutinize their actual expenditure therefrom every month, with a view to ascertaining whether the monthly proportion of the annual grant has been exceeded and to making the necessary reductions in their scale of expenditure in good time if the total provision for the year seems likely to be exceeded.

As Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the limits assigned in return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances.

(G. R. No. 1264, dated 25th March 1889.)

Officers should on no account exceed the sanctioned contract grants. If any officer does exceed the grant, the excess will be recovered immediately from his personal allowances. If any *extraordinary* circumstances render it probable that the grant

Government—full control over the annual grant to meet charges for all items included in the grant for the particular major head without reference to the expenditure against any particular one of them. Ordinarily the grant is fixed by Government for each office for a term of five years, and within the contract period the officer is allowed to appropriate savings which may accrue in any year, in the succeeding years, the necessary provision in the budget being made by the Accoutnant General, but the savings at the end of the last year of the contract period lapse to Government. On the other hand, no officer is allowed to exceed his contract grant without previous sanction, and an officer allowing his expenditure to exceed the sanctioned grant makes himself liable for recovery of the excess from his personal pay and allowances. All expenditure incurred by an officer which falls under any of the detailed headings mentioned in Column 1 of Annexure A must be paid for from his contract grant and claims for extra grants owing to increase of expenditure of any particular class or owing to new circumstances will not be allowed unless it is clearly proved that an unusually large burden has been thrown on the contract grant. Details of this expenditure are not required by the Accountant General except for "peons' uniforms and belts" and "books and publications," which may be paid from the contract allowance, the total being merely distributed in the bill according to the detailed headings given in Annexure A for the purposes of classification in the public accounts. Expenditure on "peons' uniforms and belts," although included in the category of contract contingencies, is strictly limited to the rates fixed for each class of peons, &c. All miscellane-

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will prove insufficient, the special sanction of Government must be obtained before the extra expenditure is incurred. And as Government have a right to rely on the good management of disbursing officers in keeping their expenditure within the liberal limits assigned after careful consideration of past expenditure in return for freedom from interference with their discretion, extra grants will be sanctioned only in very exceptional circumstances. The benefits of the contract system will be greatly lost if officers can on any plausible excuse trouble Government for an extra grant with any chance of success. The time often lost in examining the validity of claims for extra grant would suffice for the detailed audit of the officer's expenditure, and it would be an unequal bargain if officers could obtain freedom from control without at the same time surrendering their right to trouble Government for extra grant. (G. Rs. No. 917, dated 3rd April 1888, and No. 1307, dated 27th March 1889.)

All savings in contract grants must lapse at the end of the last year of the contract term. Officers should arrange to utilize the savings as far as possible, during the last month of the contract period, by anticipating the ordinary requirements of the next year, to enable the contract grant in the beginning of the new period to be made available for triennial and quinquennial supplies falling due in that year.

(G. R. No. 3080, dated 7th September 1895.)

The sanction of the Government of India need not be required to increases in contract grants chargeable to Imperial Funds. (G. I., F. &C., No. Ex.-5085, dated 24th November 1893 *vide* G. R., R. D., No. 9252, dated 18th Decmeber 1893.)

ous expenditure on account of ordinary petty office contingencies is classed under Petty supplies (*see* Annexure C).

6. Commissioners of Divisions and the Commissioner in Sind are allowed an addition to their contract grants to serve as a "discretionary grant" from which they may make allotments to any of the districts under their control, to supplement deficiencies in Land Revenue contract grants and for expenditure on petty construction and repairs not expressly budgetted for by Collectors. The discretionary grants may also be used for supplementing deficiencies in other countersigned, audited but not countersigned, contingencies of Collectors. The Inspector-General of Police and the Commissioner in Sind are also allowed additions to their grants for similar purposes in connection with the Police Department.

III.—SPECIAL CONTINGENCIES.

7. These will be passed under the orders of Government which should be noted on the bills before encashment. Recurring charges, such as house-rent, when once sanctioned do not require further sanction unless there is a change in the amount, but the number and date of the order by which the charge was originally sanctioned should be quoted on each bill. Except where a standing sanction exists, the sanction of Government should be obtained for providing in the budget for items of special contingencies.

IV.—COUNTERSIGNED CONTINGENCIES.

8. These charges are subject to the scrutiny of the countersigning officer and are stated in detail in the bills, which, except in the case of items noted in the margin, are required to be countersigned before payment at the treasury. Subject to the limitations prescribed by the controlling officer, disbursing officers may incur expenditure up to the limit of the grants placed at their disposal, but controlling officers have full control over the grants for countersigned contingencies made to all the officers subordinate to them, and have power to transfer a portion of the grant of one office to that of another or to retain it as a reserve for future distribution whenever necessary. Thus in case contingent expenditure of this class becomes necessary which has not been foreseen at the time of framing the yearly estimates and cannot be met from the grant of a particular office, the controlling officer must always endeavour to meet it by transferring a portion of the grant of another office under his control, provided

1. Petty construction.
2. Costs in pauper suits.
3. Epidemic expenses.
4. Law charges in criminal cases.
5. Workshop charges (Educational Department).
6. Diet money to witnesses.
7. Clothing (Police and Salt Departments).
8. Accoutrements (Police).
9. Petty repairs (Police).

such grant is under the same major head of account and in such cases no further reference to Government will be necessary. The Government have authorized the Accountant General to return without taking any action, any applications that may be received for fresh sanction which do not clearly show that every endeavour has been made to provide for the fresh charge by re-distribution of sanctioned grants or otherwise.

9. In the Jail Department all charges are for the purposes of account treated as countersigned, though where special sanction of Government is necessary it has to be obtained. All the charges are paid on abstract bills in the first instance and detailed bills are sent to the Accountant General through the Inspector-General of Prisons.

V.—AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

10. The contingencies of the last class named above do not require countersignature or specific sanction, and are passed on the responsibility of the disbursing officer up to the limit of his budget grant. They have been excluded from the category of contract contingencies, because they are of a varying nature and are not amenable to much control or economy. In the case of these contingencies it is the duty of the disbursing officer to see that the expenditure is not more than the occasion demands, and that whenever any fixed scale is laid down, the expenditure is in accordance with that scale.

VI.—DISTRIBUTION OF GRANTS AND THEIR TRANSFERS.

11. As soon as the budget for the year is sanctioned by the Government of India, the Accountant General communicates the grant sanctioned for non-contract contingencies to the disbursing and controlling officers. In a few cases grants are communicated only after re-distribution by the controlling officer. These grants are the maxima up to which expenditure may be allowed without the previous sanction of Government, and each officer must try to keep his expenditure within the sanctioned limits. Contract grants are not communicated, as they are fixed for a term of years by Government and do not vary from year to year. Should any necessity for an extra grant arise, application for it should be made to the controlling officer without any delay. It will be the controlling officer's duty to re-adjust the grants for the offices under his control so as to avoid application for an extra grant from Government. Should it, however, be unavoidable, he should apply to Government, as early as possible, submitting the necessary re-appropriation statement.

12. With regard to transfers of grants, the primary condition is that all transfers from one major head to another (except in the case of sta-

tionery purchased in the country) require the sanction of the Local Government or of the Government of India when they are from or to Imperial Major heads. The sanction of Government is also required for transfers of grants for special contingencies either from one office to another or for any other purpose in the same office. Disbursing officers may (though they are not bound to do so) transfer a portion of their contract grant to meet deficiencies in the grant for non-contract charges under the same major head. They may also make transfers of grants from one detailed head under "audited but not countersigned," to another. A countersigning officer may transfer from "audited but not countersigned" to "countersigned" or *vice versâ* in the grants of the same office and in the detailed heads coming under both these classes. Controlling officers may exercise all the powers of countersigning officers and also make transfers of grants of one office to another under their control except in the case of contract grants. But in the case of transfers made by the Commissioner of Customs, Salt, Opium, &c., of A'bkári Inspectors whose salaries are personal, a portion of the excise contract grant may be transferred from one district to another with the consent of the Collector. The Prothonotary and Registrar, Original Side, High Court, has power to transfer a portion of the contract grant of one office to another under him. The Collector of Salt Revenue may transfer a portion of the contract grant sanctioned for one division to another.

13. Transfers of grants from one class to another or from one office to another should be communicated to the Accountant General by the officer sanctioning the transfer in the following form:—

The undersigned begs to intimate to the Accountant General that the following transfer of grants has been sanctioned by him:

	From			To		
	Office.	Class.	Amount.	Office.	Class.	Amount
			Rs.			Rs.
Grant as it stood before the transfer.						
Amount of transfer sanctioned.						
Amount as it stands after the transfer.						

It must, however, be understood that the transfer of an ascertained saving only can be allowed.

14. The following procedure is prescribed for the Police Department:—

Applications for the sanction of Government to expenditure on special contingencies which cannot be actually incurred without a reference

to Government, whether budgetted for or not, should be submitted to Government by the Inspector General of Police through the Divisional Commissioner. Applications for the sanction of Government to expenditure which has not been foreseen and budgetted for should be similarly submitted when the charge exceeds or is likely to exceed Rs. 100, or where the charge is such as cannot be incurred without the special sanction of Government irrespective of the amount. In the case of unforeseen charges not exceeding Rs. 100, the power of granting sanction has been delegated to the Commissioners, provided they are able to meet the excess evpenditure by reappropriations from the grant for travelling allowances allotted to their division. This power is not to be exercised in the following cases :—

(*a*) When the charges require the previous sanction of Government.

(*b*) When the charge can be met by the Superintendents from their contract grants or by the Inspector General of Police from the grants for "countersigned" and "audited but not countersigned" contingencies.

(*c*) To supplement deficiencies under other heads for which a discretionary allowance is placed at the disposal of the Inspector General of Police.

Re-appropriations from contract grants of District Superintendents of Police to meet deficiencies in grants for non-contract charges require the sanction of the Inspector General, except in regard to audited but not countersigned contingencies.

VII.—REGISTER AND VOUCHERS.

15. A register should be maintained by each disbursing officer in the form annexed to this circular, which provides for all classes of contingent expenditure in one register. Each countersigning officer should maintain a register for the record of the expenditure the bills for which he countersigns. Controlling officers are expected to inspect the contingent registers of offices subject to their control with a view to seeing that the registers are properly maintained, that expenditure on account of one class has not been entered under another class, and that there is no irregularity.

16. Special forms of bills have been provided for the different kinds of contingencies. Contingencies falling under Classes A and B (*c*) should be drawn on one bill, and "special" and "countersigned" contingencies should each be drawn on separate bills. All the forms make provision for showing the balance available for expenditure after each bill is paid. In the case of contract contingencies the grant available for expenditure during the year is the fixed sum plus the saving

or minus the excess in the previous year, and in the case of all other contingencies the sanctioned grant for the year (with the subsequent changes under orders of the controlling officer). Only in cases of contingencies mentioned in the margin of paragraph 8 and in paragraph 9 payment may be made on abstract bills. In all other cases the charges should be billed for in the appropriate form for payment at the treasury. When payments are made on abstract bills, detailed contingent bills should be submitted to the countersigning officer direct. No officer will be allowed to draw money on a contingent abstract subsequent to the 10th of any month unless he attaches to the first abstract presented for payment at the treasury, after that date, a certificate to the effect that his detailed contingent bills for the preceding month have been forwarded with all the necessary vouchers to the countersigning officer. Treasury officers will be particularly careful to refuse payment of abstract bills after the 10th, unless supported by the certificate (written on the bill itself) referred to above. As it is important that expenditure incurred in one year should not be left over to be paid for in another year, all disbursing officers should be careful, in the month of March each year, to send bills for countersigned contingencies for countersignature in time for their return for payment by the 31st March. Of course in the case of those contingencies which can be drawn on abstract bills this will not be so necessary, as the charges can be drawn on abstract bills up to the close of the month.

17. The allotments to subordinates should be made by the disbursing officer from his sanctioned grant under each major head. The procedure laid down in Section X should be followed by Collectors, Judges and District Superintendents of Police with regard to the expenditure of themselves and their subordinates.

18. When an invoice is received for any articles obtained from another department or office, the cost of which, had they been purchased locally, would have been paid from the contract allotment, such invoice should accompany the bill for adjustment in the Accountant-General's office and a deduction should be made from the balance available for expenditure by a distinct entry in the bill.

VIII.—SUB-VOUCHERS.

19. *Contract Contingencies.*—The sub-vouchers for peons' uniforms and belts should be sent to this office. The rest should be retained until the controlling officer's inspection of the office is over. They may be destroyed after the completion of three account years.

Special Contingencies.—All the sub-vouchers in excess of Rs. 10 should be attached to the bill at the time of payment from the treasury which will send them to this office.

Countersigned Contingencies.—All sub-vouchers for clothing to peons and other sub-vouchers for sums in excess of Rs. 10 should be attached to the detailed bill sent to the controlling officer, who will send to the Accountant General all those which are in excess of Rs. 100. When an officer countersigns his own bills, all sub-vouchers in excess of Rs. 10 should be attached to the bill for transmission to this office.

Audited but not countersigned contingencies.—All sub-vouchers for postage (except bearing postage) charges and telegraph charges should be attached to the bill. With regard to other charges the rule about countersigned contingencies should be followed.

IX.—PERMANENT ADVANCES.

20. A District Officer, Judge or other head of an office can only be allowed one permanent advance for himself and his subordinates in all departments and for all classes of contingent expenditure.

21. If a subordinate holding a portion of a permanent advance is transferred from the control of one officer to that of another, he should refund so much of the permanent advance as he holds, to the officer who holds it from the Accountant General, and re-draw whatever may be necessary from his new chief.

Example.—A Subordinate Judge, subordinate to the Judge of *A.*, is transferred with his charge to the jurisdiction of the Judge of *B.*; he must refund the permanent advance held from the Judge of *A.* and apply for a share of the permanent advance held by the Judge of *B.*

22. On the 15th April each year every officer who may have a permanent advance should send an acknowledgment in the following form direct to the Accountant-General:—

> I hereby acknowledge that the permanent advance of Rupees assigned to this office (No. in the Accountant-General's list) is due from and to be accounted for by me.
>
> Place Name
>
> Date
>
> Official designation.

and whenever during the year there is a transfer of charge of the office, a similar acknowledgment should be appended to the report required by Article 47 of the Civil Account Code.

23. Acknowledgments of a portion of a permanent advance should be sent to the head of the department, not to the Accountant General, and it is suggested that such acknowledgments shall be required (*a*) on 1st April each year and (*b*) whenever there is a transfer of charge of the subordinate office.

24. It will be desirable for officers whose permanent advances are distributed amongst several subordinates to examine the acknowledgments held before making the acknowledgment for the whole advance.

X.—PROCEDURE WITH REGARD TO SUBORDINATE DISBURSING OFFICERS.

25. Mámlatdárs and other officers who incur contingent charges from the Collector's grants are more numerous in this Presidency than elsewhere and the following arrangements exist for dealing with them in order to avoid the necessity of preparing the numerous bills which were formerly drawn.

26. The Collector should arrange that one officer only (the Huzúr Deputy or any other officer who may be preferred) should draw up contingent bills, and that all bills be paid at the District Treasury only.

27. Each officer to whom a portion of the Collector's permanent advance is entrusted should, once a week, send to the head-quarters' office a simple unclassified list of items paid, with vouchers attached; this will be examined, the items, if approved, will be entered in the contingent register of the head of account concerned, and the total of the list will be repaid to him in the manner explained further on.

N.B.—This arrangement, it will be noticed, does away with the necessity for the old "Petty Supply Allowances" which merged in the existing contract grants.

28. To work this plan conveniently it should be arranged that each Mámlatdár or other officer temporarily or permanently away from head-quarters should send in his list of contingent expenses on such date as will ensure it reaching the Treasury on a stated day in each week (say every Saturday); officers at head-quarters such as the head-quarters Mámlatdár, who have a portion of the permanent advance, should also send in a weekly list on the day arranged and the recoupment of the several advances will then be proceeded with.

29. When the postings in the contingent register are completed, a line should be drawn across the register, and a bill or bills drawn up in accordance with Civil Account Code, Article 83, and presented for payment at the Treasury. Except at the the end of the month a bill need not be drawn up for heads such as "Stamps," "Excise," "Horse-breeding Operations," &c., in cases in which the expenditure has been so insignificant as not to inconveniently reduce the head-quarters permanent advance, but in presenting for payment the bills that are drawn, "cash orders" should be taken in part payment and sent to the several officers at out-stations from whom lists of expenditure have been received, the amount drawn in cash being used to recoup the permanent advance at head-quarters.

30. If any táluka or other list is received late, the others should not be delayed in settlement,

but payment of this particular list or any others of a special nature may conveniently be made by means of a "cash order" paid for from the permanent advance at head-quarters without presenting a bill every time.

31. Under this system, it will be noticed that the Mámlatdárs will not in any circumstances disburse contingent charges from their treasury balance, and all vernacular and otherwise informal vouchers will cease to exist as vouchers to the lists of payments and will become merely sub-vouchers to the contingent bill. Every contingent charge should be paid from the permanent advance, which does not belong to any particular branch of the office (Civil Account Code, Article 77), but is available for primarily paying contingent charges of every branch of the Collector's charge.

32. In the case of Government Stallion charges one moiety of which is payable from Local Funds the full charge should be paid in the first instance from the permanent advance of the officer incurring the charge and should be included in the weekly list submitted by Mámlatdárs and others in accordance with paragraph 27. but the Huzúr Deputy or other officer dealing with contingencies at head-quarters should draw up two bills (1) for the local moiety which should be paid by the Local Fund under Local Fund rules and which needs no countersignature *after* payment and (2) for the Provincial portion which should be in the form of an abstract bill and be subject to the submission of a detailed bill for the countersignature of the controlling officer.

33. If from any unforeseen cause a Mámlatdár or other officer should require to make a payment on account of contingencies which the balance of his permanent advance will not cover and the nature of which will not admit of delay pending reference to head-quarters, he may draw the amount as a "Miscellaneous advance" to be immediately recouped. In each such case an explanation in justification of the advance should be given in the bill.

34. The above procedure should, as far as possible, be followed by District Judges, District Superintendents of Police and other officers whose subordinates incur expenditure in this way.

XI.—STATIONERY.

35. Charges for country stationery and carriage of stationery incurred in large offices are, under Article 98 (*f*) of the Civil Account Code, to be debited to the major head

Bottles for ink.	Rubber.
Glue.	Sand.
Gum.	Sealing wax.
Gum-pots.	Scissors.
Ink.	Silk.
Inkstands.	Tape.
Needles.	Thread.
Paper.	Twine.
Pens.	Wax cloth.
Penknives.	Any other petty articles of stationery not specially named above.
Pins.	

"30, Stationery and Printing." For the purposes of this rule country stationery is taken to mean all articles of stationery as stated in the margin purchased in the local market whether of Indian or European manufacture. The rule should be understood to apply to the following offices :—

3.—LAND REVENUE.

1. Collectors and Deputy Commissioners in Sind and their subordinates.
2. Superintendents of Survey.
3. Superintendent of Photozincographic Office.
4. Survey Commissioner and Director of Land Records and Agriculture.

5.—SALT.

1. Collector of Salt Revenue and his subordinates.
2. Collector of Salt Revenue in Sind.

7.—EXCISE.

District Collectors and their subordinates.

9.—CUSTOMS.

Collector of Customs, Sind.

18.—GENERAL ADMINISTRATION.

1. Commissioners of Divisions.
2. Commissioner in Sind.

19A.—LAW AND JUSTICE.

District Judges, and Special Judge, Deccan Agriculturists' Relief Act, including Subordinate Judges.

20.—POLICE.

Superintendents of Police, including those of the Agency Police.

25.—POLITICAL.

1. Political Agent, Mahi Kántha.
2. Ditto Káthiáwár.
3. Ditto Pálanpur.
4. Agent to the Governor General, Baroda.

36. The majority of the offices included in the above list are allowed combined contract grants for charges debitable to the respective departments and to the major head "30, Stationery and Printing." They may incur expenditure in any proportion they like so long as the total expenditure payable out of the grant does not exceed the amount available.

37. Rubber stamps should be obtained through the Superintendent of Stationery, who should submit the acknowledgment of the indenting officer with an impression of the stamp as a voucher for payment.

XII.—FURNITURE AND DEAD-STOCK.

38. Articles of furniture for a newly created office or institution should in each case receive

Government sanction. New sets of furniture for travellers' bungalows should be treated in the same way as furniture for a newly created office.

39. In all cases where contract grants are allowed, additional articles of furniture may be purchased by the disbursing officer from his contract grant whether such articles are to replace old ones or not. In cases in which contract grants are not allowed, such articles may be purchased by the disbursing officer, within the limit of budget provision, when the value of each article does not exceed Rs. 30; and the controlling officer may sanction similar purchases within budget provision up to any amount. Officers who control their own contingencies will exercise the powers of a controlling officer in this respect.

40. The previous sanction of Government should be obtained in all cases in which the cost cannot be met from the sanctioned grants at the disposal of the disbursing and controlling officers.

41. Articles supplied under special rules or of unusual character such as those mentioned below should not be purchased without the sanction of Government, and the same rule applies to all articles of European manufacture which must, under Article 98 (*k*) of the Civil Account Code, be obtained by indent on the Secretary of State. If, however, the cost of each article does not exceed Rs. 10, and can be met from the officer's contingent allowance, Government sanction is not necessary :—

Matting, the cost of which cannot be met from the contract grant.

Iron safes.

Boats.

42. Applications for punches (to cancel stamps) required by officers in the Revenue and Judicial Departments should be made to the Superintendent of Stationery, who should require officers applying to state when the last supply was made with a view to preventing too frequent applications for new ones.

43. Scales for weighing coin required by Huzúr and Táluka Treasuries should be obtained from the Bombay Mint. It is not necessary to purchase scales to weigh more than Rs. 200.

44. The local purchase of Chubb's locks is not admissible. They should be obtained by indent on the Stationery Office. It must, however, be understood that Chubb's locks may ordinarily be purchased for the doors of treasury strong rooms of Huzúr treasuries only, good brass locks of Indian manufacture being sufficient for other purposes.

XIII.—CLOTHING TO PEONS.

45. The following is an abstract of the rules prescribed by Government under Civil Account

Code, Chapter 6, Article 98 *(j)*, for clothing to peons and petty officers in offices, the cost of which is Provincial or divided between Imperial and Provincial.

46. (*a*) All Government peons and bailiffs are allowed As. 12 in the Presidency and Rs. 1-8-0 in Sind, biennially, for tape for belts including the cost of material and making.

(*b*) Peons and petty officers of the officers enumerated in Annexure D to cover the cost of making up the coats and for any other local purchases of clothing, the woollen cloth required being supplied on indent *biennially* by the Superintendent of Stationery :—

	Biennial.	Peon. Rs.	Petty officer. Rs.
(Maxima) ...	Mofussil	4½	9
	Bombay	12	20

Note.—The above grants do not include cost of turbans which may be purchased biennially for peons at the Presidency town at the rates given below :—

	Rs.	a.	p.
Turban for Head Peons... ...	6	8	0
Do. for Peons	3	8	0

(G. R., F. D., No. 2954, dated 19th July 1892.)

(*c*) Peons of Members of Council, the High Court, Secretaries to Government, Commissioners,* including the Commissioner and Judicial Commissioner in Sind, and the Commissioner of Customs, Salt, &c., including the cost of cloth and of turbans, *biennially* :—

Peons—Rs. 20.
Petty officers—Rs. 60.

Note.—The Mukádam of the Secretariat and the Resident Doorkeeper and General Custodian of the Public Works Department, Secretariat, each, should be considered a petty officer of peons. The Examiner of Public Works Accounts and the Oriental Translator should be regarded as attached to the Public Works Department and the Political Department of the Secretariat, respectively. The peons of the Commissioner in Sind's printing press are considered for this purpose as attached to his office.

(*d*) Hamáls of the Secretariat and Record Offices, faráshes of Commissioners, tindal and lascars on the establishment of the Commissioner in Sind, and peons of Mámlatdárs and Subordinate Judges (provided the expenditure can be met without any increase of contract grants) Rs. 4 annually for the purchase of cheap cotton clothing, and to hamáls and pankáwálás of the High Court at Rs. 3 per annum for cheap cotton clothing.

(*e*) The peons of the Government Pleader, High Court, may be supplied with cloth at Rs. 8 per peon biennially at Government expense.

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* The peons of the Alienation Branch of the office of the Commissioner, C. D., are to be supplied with clothing on the same scale as the other peons of the Commissioner. (G. R., F. D., No. 1547, dated 4th April 1892.)

(*f*) The two chobdárs attached to the office of the Agent for Sardárs in the Deccan are allowed Rs. 50 each biennially exclusive of cost of cloth.

(*g*) Faráshes (of Collectors and Mámlatdárs) and tent-pitchers, whatever the actual work on which they are employed, may be ranked below peons; and as regards clothing, they, as well as permanent tent-pitchers, should be classed with Mámlatdárs' peons and allowed Rs. 4 annually for cheap cotton clothing.* The faráshes of the District and Subordinate Judges' Courts may be allowed Rs. 4 annually, they being supplied at the discretion of the District Judges with cheap cotton clothing annually at Rs. 4 or with woollen clothing biennially at Rs. 8, provided the cost is met without an increase to the contract grant.

47. Heads of offices may supply woollen instead of cotton clothing so long as the cost does not exceed the grant sanctioned by Government.

48. Clothing cannot ordinarily be supplied to temporary peons, unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

49. Indents on the Superintendent of Stationery for cloth should be submitted through this office on General Form No. 166-E. (to be obtained from the Government Central Press), and should state distinctly the numbers of haváldárs, náiks, peons, faráshes, &c.

50. The charges on account of clothing to peons, &c., are to be defrayed from contract grants in all cases in which such grants are allowed and should be supported by sub-vouchers.

51. The clothing of peons of Local Fund Account offices and of the Presidents, District Local Boards, should be supplied at the cost of the Local Funds concerned.

52. The rules prescribed by Government for Provincial offices have been extended to the Imperial offices in Bombay including the peons attached to the Bombay Dockyard, on the condition that, as a rule, only peons in attendance on Gazetted Officers will be supplied with liveries. Peons of all descriptions employed in the office of the Accountant General, Bombay, and the Currency Office, Bombay, are allowed liveries. Peons attached to the Bombay and the Karáchi Customs Houses, who are not in attendance on Gazetted Officers, may be supplied with liveries, the cost of liveries supplied to such of them as are employed at private bandars being recovered

* Heads of offices are authorized to expend Rs. 4 annually on cheap cotton clothing or Rs. 8 biennially on woollen clothing for the benefit of peons, faráshes and others, who are granted an annual supply of cotton clothing under the orders contained in Government Resolution No. 1079, dated 24th March 1891. (G. R. No. 3630, dated 26th October 1896.)

from the private companies concerned. Amaldárs and peons in the Karáchi Customs House may be allowed turbans and kamarbands. The havaldárs and peons on the Bombay Mint Establishment are allowed liveries, blankets, &c., at a cost not exceeding Rs. 15-2-0 a year per haváldár and Rs. 12-2-0 a year per peon or policeman. The peons employed under the Political Resident and the Registration Department at Aden are allowed Rs. 13 each annually, including the cost of cloth.

53. Kámblis and umbrellas for peons can be purchased at the discretion of Heads of Offices if the cost can be met from contract grants. Officers in the mofussil who have no contract grants may purchase umbrellas yearly or kámblis every other year at a cost not exceeding annas 14 and Rs. 2-4-0 respectively.*

54. Menial servants other than peons are not entitled to liveries, kámblis or umbrellas at the expense of Government. In Bombay all peons and menial servants who are provided with liveries may be provided with blankets and umbrellas every monsoon. The hamáls of the Government Observatory, Colába, are allowed kámblis as a special case.

XIV.—CLOTHING, POLICE AND SALT DEPARTMENTS.

55. The accounts and estimates will record the *net* cost to Government for "Clothing" charges of policemen and peons of the Salt Department, the deductions from the pay of the men on account of clothing being treated in the accounts as "Cash Recoveries" of clothing expenditure.

56. The annual capitation grant for clothing to District Police has been fixed by Government for European Constables, Poona, at Rs. 24 and policemen of the grade of Head Constable, First Class, and downwards, at Rs. 10 in Sind, Rs. 5 in Pálanpur and Mahi Kántha, and Rs. 6 in other places. In the Salt Department it is Rs. 5-8-0 per man. As regards Presidency Police, a clothing grant of Rs. 45 per annum has been sanctioned to all European officers below the rank of Superintendent and of Rs. 5 per annum to all Native officers from Jamádárs downwards. The estimates should be prepared on this ratio, unless there is a distinct sanction of Government to the contrary in any special case. The Government grants as shown above are supplemented by deductions from pay as fixed in various Government orders.

57. In calculating the grant, it must be borne in mind that the Police Department are allowed

* In Sind, posteens may be supplied in lieu of kámblis, and umbrellas should not be supplied in that Province except in special cases. (G. Rs. No. 2394, dated 20th July 1896, and No. 2203, dated 17th May 1898.)

to vary the proportion of the annual grant availed of in any year so long as the total capitation grant allowed in a quinquennial period does not exceed five times the grant allowed for each year. The balance of the grant, if any, remaining unspent at the end of each quinquennial period lapses to Government. The same rule applies to the Salt Department, but the period has been fixed at six years.

58. The capitation grant for the Police Department is calculated on the sanctioned strength of the Police. From extra and punitive Police a recovery of 8 annas per month in the Presidency proper and Re. 0-13-4 a month in Sind is made monthly and treated as other clothing receipts, being taken by deduction from charges.

59. The transactions on account of clothing will, however, though dealt with in the accounts and estimates as *net* expenditure, continue to be accounted for to this office in the Treasury Accounts and payment vouchers as at present; that is to say, the deductions on account of clothing will continue to be made from the establishment bills, and any sums recovered in cash will of course be paid into the Treasury.

60. All expenditure on clothing will be drawn from the Treasury in gross and be fully vouched for in accordance with the rules laid down in Chapter 6 of the Civil Account Code, but the Police (or Salt) Department will be entitled to spend the budget grant plus the receipts of the year. To suit this arrangement separate bills for clothing charges must be prepared in addition to those for other contingent charges, in Form 12 of the Civil Account Code, a memorandum being attached to each monthly bill showing how the grant stands, thus :—

State of Grant.

	Opening Balance.	Receipts.	Payments.	Closing Balance.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	* 1,000 0 0	10 0 0	.....	1,010 0 0
May	1,010 0 0	10 0 0	40 0 0	980 0 0
June	980 0 0	12 0 0	12 0 0	980 0 0
July	980 0 0	10 0 0	500 0 0	490 0 0
August	490 0 0	10 0 0	.....	500 0 0
September ...	500 0 0	10 0 0	† 460 0 0	50 0 0
October	50 0 0	12 0 0	.....	62 0 0
November ...	62 0 0	10 0 0	10 0 0	62 0 0
December ...	62 0 0	10 0 0	.....	72 0 0
January	72 0 0	10 0 0	.....	82 0 0
February... ...	82 0 0	10 0 0	.....	92 0 0
March	92 0 0	10 0 0	80 0 0	22 0 0
Total ...	.....	124 0 0	1,102 0 0	.....

* The budget grant, original figure.

† Invoice from India Office—*vide* Accountant General's No. , dated .

61. The figures given in the illustration show—

	Rs.
(1) Budget grant	1,000
(2) Receipts	124
(3) Total allotment	1,124
(4) Spent	1,102
Balance ...	22

62. In the accounts of this office, however, the charge will appear Rs. 978 only, *viz.* :—

	Rs.
Amount spent	1,102
Recoveries	124
Net Charge ...	978

63. Except when the custom of the district requires that articles obtained from the clothing grant should be the property of the men, the sale-proceeds of articles purchased from this source should be credited to the clothing grant.

XV.—BOOKS AND PUBLICATIONS.

64. Attention is invited to the stringent orders of the Government of India quoted in Government Resolution, General Department, No. 941, dated 5th March 1889, prohibiting the purchase of books and publications—newspapers and periodicals included—without the specific and previous sanction of Government in each case.

Note.—The High Court is exempt from the operation of the rule requiring the previous sanction of Government for purchases of books and publications, subject to the condition that the books shall be only such as are suitable to a Law Library and that the sanctioned budget allotment for this purpose is not exceeded.

65. When the sanction of Government is given for the purchase of a book or publication which is periodically published, *e.g.* the *Times of India* Calendar or Railway Guides, the sanction of Government is supposed to continue until it is withdrawn by Government, unless the sanction is distinctly limited to the purchase of a specific issue of such periodical only. In some cases Government authorize the purchase of books, &c., on the condition that the amount should be paid for from the contract grant. In such cases the amount should be drawn in the detailed contingent bill form as a special contingency and charged to the contract grant and details given in the bill of contract contingencies.

66. It is the desire of Government that all controlling officers should, when inspecting the contingent register, see that all purchases of books and publications are authorized by the specific sanction of Government.

67. A statement in a form which may be obtained on indent from the Central Press should be furnished to the Accountant General at latest by the 30th June in each year, in order that the

consolidated statement required by paragraph 2 (*a*) of Government Resolution, Financial Department, No. 2200, dated 7th June 1889, may be submitted to Government.

68. The rules of the Government of India regulating the purchase of books, newspapers, &c., were by paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 2980, dated 25th August 1884, made applicable to such purchases at the cost of Incorporated Local Funds, but *Local Boards* in the Bombay Presidency have been authorized to purchase books and newspapers and other periodicals required for their use without the sanction of Government.

XVI.—RATES AND TAXES.

69. The following revised rules for the better regulation of the payment of all Municipal property taxes on Government buildings have been prescribed in Government Resolution, Public Works Department, No. 318A—1193, dated 27th July 1892, with effect from 1st January 1892 :—

I. (*a*)—All Municipal property taxes, including the general, water and halálkhor taxes on buildings belonging to Government, except Military buildings (for which there are special rules) and those occupied as residences (see Rules III—V below), shall be paid by, and debited to, the Department concerned.

(*b*)—But in any case in which a lump sum is paid for all Government buildings, as in the Presidency town of Bombay, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one Department of Government, be paid in the Civil Department.

II.—When the lump sum paid in lieu of the general tax on Government buildings includes (as in Bombay) buildings used as residences, for which rent is paid, the * proportionate amount on account of such residences shall be paid by the tenant, and shall be exclusive of, and be added to, the house-rent fixed by Government, or other sanctioning authority (except in cases regulated by Rule III), and shall be recovered from the tenant by a *pro tanto* enhancement of rent.

The other property taxes, *viz.*, water and halálkhor taxes, shall be paid by the tenant direct to the Municipality or authorities concerned, except in cases where the actual collection is made by Government officers under arrangements with the Municipality, and in such cases the collection would be made in the

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* *Note.*—In the Presidency town the proportionate amount will be 8/10ths of the general tax on the rateable value as given in the Assessor's award.

same manner as the house-rent, by deduction from salary or otherwise.

III.—In the case of residences occupied by Government officers in virtue of their appointments, a reduction will be made in the rent for the amount * payable on account of the general tax only. But such reduction should be allowed, or proportionately allowed, only when the rent plus the general tax amounts to more than 10 per cent. of the salary and local allowances of the occupant.

* *Example.*

Pay of Officer, Rs. 1,000.

	Rs.	Rs.	Rs.
Rent	50	97	100
General tax	5	5	5
	55	102	105
	No reduction.	Reduction Rs. 2	Reduction Rs. 5

IV.—No reduction on account of general tax should be allowed when public buildings are let to private individuals, or are not occupied, in the terms of the foregoing rule, as official residences.

V.—In the case of a building occupied partly as an official residence, and partly as a Government office, the tax should be paid by the officer occupying, in proportion to the value of the quarters, as compared with that of the office, except as to taxes which are payments for service, such as water-rate and halálkhor cess, &c., which should be charged, when a complete distinction is not possible, on the basis of a fair and not excessive estimate, which should be framed by the Executive Engineer in charge of the building.

VI.—The responsibility for the acceptance of the assessment in the case of public buildings falling under Rules I and V rests with the Executive Engineers in charge, and all such charges should be supported by his certificate, either accepting the assessment, or stating that all legal means have been or are being taken to have excessive assessments reduced; the payment will be arranged by the Department concerned.

Note.—See Circular No. 3642, dated 14th October 1891, issued in the General Department.

VII.—No Municipal tax is leviable on public buildings situated in a cantonment.

VIII.—These orders will not apply to tenants of Government quarters now in actual occupation, who have been allowed to occupy on any special or implied understanding as regards payment of Municipal rates and taxes.

IX.—All buildings in the Presidency town of Bombay occupied by Government on behalf of the Police and (for the maintenance charges of which the Municipal Corporation of the City of Bombay are liable to pay a proportion fixed by Government) should be reserved for special treatment.

70. The following rules regarding Municipal taxation in the Presidency town of Bombay have been laid down in Government Resolution, Public Works Department, No. 314A—1236, dated 2nd August 1894, supplementary to those embodied in Government Resolution No. 318A—1193, dated 27th July 1892 :—

(*a*)—Whenever free quarters are provided in Government buildings in Bombay for any Government servant, the Municipal general tax for the quarters so provided will be borne by Government.

(*b*)—Water and halálkhor taxes will be recoverable, except in cases in which special exemptions have been granted, from residents in those Government buildings which are used partly as offices and partly as residences. These taxes, if charged according to quantity, in the case of water, or according to service rendered, in the case of halálkhor charges, may be either levied direct from the tenant, or if paid by Government, may be recovered from the tenant.

(*c*)—If the taxes are in any cases to be levied at a percentage charge on the assessed rental value of the property, the amount to be paid by the tenant should be fixed on a basis of fair rent by the Executive Engineer. In fixing a fair rent, the Executive Engineer will be guided by the extent of the accommodation, and its value will be estimated at the market rate for similar accommodation, with any customary deductions; but in cases in which Mr. Stevens has given separate figures for residential portions in his Municipal assessment valuation, these should be accepted. When the assessable value has been thus determined, the Municipal rate should be calculated on this value.

(*d*)—The following are exempted from the operation of rules (*b*) and (*c*), and water and halálkhor charges will not be levied in respect to them :—

(i)—Quarters occupied by members of Nursing Establishments of Hospitals.

(ii)—Quarters occupied by custodians and caretakers of Government buildings, and servants employed in connection with Government buildings.

(iii)—Quarters occupied by students at Government Colleges.

(iv)—Chambers occupied by Barristers, &c., in the High Court.

(v)—Stables and coach-houses in the General Mews.

71. Municipal house-tax will be passed under the Executive Engineer's certificate and without further Government sanction (1) when rent has been sanctioned, (2) when the building belongs to

Government. The same rule also applies to water and halálkhor taxes. Where water is charged for by measurement and does not depend in any way on the assessment or the valuation of the premises, a certificate from the Executive Engineer is not necessary. All that is required is the sanction of Government in the department concerned to the water connection for the building in question being included in the Government water connections. The head of the office occupying the building should, however, in such cases certify that he has checked the quantity of water supplied and found it correct. A similar certificate should be furnished on account of halálkhor-tax when the charge is founded on service rendered. If it is desired to challenge the rate at which the total charge is calculated, the officer concerned should take the opinion of the Executive Engineer.

XVII.—TENTS.

72. Tents are allowed at Government expense in the following cases :—

G. R., R. D., No. 835, dated 13th February 1873.	The Collector of Salt Revenue is allowed a sum not exceeding Rs. 700 every sixth year for the purchase of tents.
G. R., F. D., No. 1464, dated 11th May 1874.	Collectors and Magistrates in their double capacity are allowed a sum not exceeding Rs. 1,000 every sixth year for the above purpose.
G. R., F. D., No. 1288, dated 17th April 1875; and G. Rs., J. D., No. 2381, dated 24th April 1875; and No. 7164, dated 28th October 1881.	District Judges and Assistant Judges, F. P., at detached stations are allowed a sum not exceeding Rs. 800 once in eight years.
G. R., F. D., No. 83 of 8th January 1880.	Commissioners are allowed tents at a cost not exceeding Rs. 1,000 once in six years.

73. The scales of tents required for Political Agencies have been fixed by Government as shown below :—

Káthiáwár Political Agent and his establishment—

Double pole tent and shamiána for the reception of Chiefs. Single pole tent (16 feet) office tent for the Political Agent to sit and do office work in.

1 single pole tent (16 feet) for his English office.

1 single pole tent (16 feet) for his Vernacular office.

4 rowtees for peons. (G. R., F. D., No. 3512, dated 27th September 1883.)

Judicial Assistant and each of the four Assistants of the Political Agent—

1 single pole tent 16×16.

1 Bengal rowtee 16×14.

2 servants' pals 12×12 at a cost of about Rs. 1,200. (G. R., Pol. D., No. 1888, dated 21st March 1891.)

Political Agencies other than Káthiáwár and those held by Collectors—

1 single pole tent about 16×20 for the Political Agent.

1 single pole-tent about 16×16 for the office.

1 shamiána for Darbárs.

2 rowtees.

2 necessaries.

These would cost about Rs. 2,000. (G. R., F. D., No. 1083 of 16th April 1886.)

The Political Agent, Mahi Kántha, is authorized to purchase a rowtee for the use of his escort at a cost not exceeding Rs. 125. (G. R., Pol. D., No. 5176, dated 2nd August 1889.)

All these tents are renewable every seven years.

74. Assistant and Deputy Collectors, and Assistants, to Commissioners are expected to provide the cost of a small office tent from their tentage allowances. The officers noted in the margin should provide accommodation out of their tentage allowances for their establishment when they take them on tour.

Director of Land Records and Agriculture, Deputy Sanitary Commissioners, Tálukdári Settlement Officer.

The permanent travelling allowance of the District Superintendents of Police and the tentage allowance to Superintendents and Assistant Superintendents of Survey include provision for tents for office accommodation.

75. The cost of carriage of tents is chargeable to Government only when the tents are supplied by Government and are not paid out of tentage allowances.

76. Officers who are furnished with tents by Government are not entitled to new tents merely because the term for which the tents are required to last has elapsed. The purchase of a new set will not be allowed until it is certified that the old ones have become unserviceable.

XVIII.—REWARDS.

77. The orders regarding the grant of rewards of different classes are summarised below.

Opium.

78. Rules under Section 13 of the Opium Act, 1878 :—

Orders for reward to state amount awarded from—

(*a*) Value of opium and other articles confiscated.

(Value of opium to be taken at Rs. 6 per lb. unless it is decidedly valueless and other articles at discretion of officer passing the order.)

(*b*) Amount of fine imposed.

A warrant should be issued on the Treasury for the prompt disbursement of the reward adjudged under (*a*) and for the payment of the reward under (*b*) *after* the recovery of the fine has been certified by the Magistrate concerned.

If the fine is not realised, the Magistrate may, within a limit of Rs. 100, order payment of its full amount or of the unrealised balance.

The Commissioner may, on the application of the District Magistrate, sanction a further reward under Section 57 of the Opium Rules.

Salt.

79. (1) The Collector of Salt Revenue, when ordering the confiscation of any property under the authority vested in him by the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding Rs. 3 per maund of salt confiscated, plus the estimated value of any other articles confiscated in the case plus the amount of any fine imposed.

(2) In any case in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of salt smuggling, or of any offence against the Salt laws, the Collector may grant to such person a reward not exceeding in amount Rs. (50) fifty.

(3) The Collector of Salt Revenue or any Assistant Collector of Salt Revenue with the sanction of the Collector may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.

(G. N., R. D., No. 1658, dated 1st April 1878.)

For rewards under the Inland Customs Act in Salt cases in Sind see Government Notification No. 1085, dated 21st February 1881, *Bombay Government Gazette*, Part I, page 95.

Stamps.

80. A reward equal to one-half the fine imposed may be granted to informers, &c., under Chapter VIII of the Stamp Act I of 1879.*

* *Vide* Chapter VII of the Stamp Act II of 1899.

Customs.

81. (1) When the confiscation of any property has been ordered or any penalty has been adjudged under the provisions of the Sea Customs Act VIII of 1878, the Collector of Salt Revenue in the case of confiscations and penalties adjudged by officers of the Salt Department, and the Collector of Customs in the case of confiscations and penalties adjudged by officers of the Bombay Customs House, may, subject to the general control of the Commissioner of Customs, grant in such

proportions as they may think fit, to any person or persons who may have contributed to the seizure of the property or the conviction of the offenders, rewards not exceeding the value of the property confiscated plus the amount of any fine recovered.

(2) In any case in which, in the opinion of the Commissioner of Customs, any person has performed any service of special merit in respect of the prevention or detection of smuggling or of any offence against the Sea Customs Laws, the Commissioner may grant to such persons a reward not exceeding in amount Rs. (50) fifty. A reward granted under this rule may be in addition to, or in lieu of, any reward that may or might have been granted under Rule I.

(3) The Commissioner of Customs or with his sanction the Collector of Salt Revenue or the Collector of Customs may incur at his discretion expenditure not exceeding Rs. (100) one hundred in each case for the employment of informers or for other purposes connected with the prevention or detection of smuggling or of any offence against the laws relating to Sea Customs. (G. N., R. D., No. 2181, dated 27th April 1878.)

Abkári regulated under departmental orders.

82. (1) In any case in which, in the opinion of the Commissioner, any person has performed service of special merit in respect of the prevention or detection of illicit distillation or smuggling of liquor, or of any offence against the Act, the Commissioner may grant to such person a reward not exceeding in amount Rs. 500.

(2) The Commissioner or, with the sanction of the Commissioner, the Collector may incur at his discretion expenditure not exceeding Rs. 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of illicit distillation, or smuggling of liquor, or of any offence against the Act.

A'bkári (under Section 59 of the A'bkári Act of 1878.)

83. (1) Except in the Town and Island of Bombay, it shall be in the discretion of the Magistrate trying the case to grant a reward, not exceeding the proceeds of any fine imposed under the provisions of the Act, to any officer or other person whose conduct in connection with the case may, in the opinion of the said Magistrate, entitle him to reward.

(2) In the Town and Island of Bombay, the Collector shall have the same discretion as regards rewards to be granted out of the proceeds of fines under the Act.

(3) It shall be in the discretion of the Collector to grant a reward, not exceeding the proceeds of any confiscation adjudged under the Act, to

any officer or other person whose conduct in connection with the case may, in the opinion of the Collector, entitle him to reward.

Mint.

84. The Mint Master, Bombay, is authorized to sanction payments to Policemen, who discover thefts in the Bombay Mint, of rewards not exceeding three in number in the year, and Rs. 6 in amount in each case.

Police.

85. Rewards to Policemen and others for the successful detection of crime or apprehension of criminals or for acts of special personal bravery in keeping the peace or arresting offenders or for the saving of life or property at imminent personal risk may be given at the discretion of Superintendents of Police up to Rs. 20, and of the Inspector-General of Police up to Rs. 100, the grants made in the latter case being reported to Government.

Note.—The Inspector-General is authorized to make an annual provision of Rs. 400 for rewards above Rs. 20.

86. In criminal cases rewards may be offered on the authority of a District Magistrate not exceeding Rs. 100, and that of the Commissioner of Police not exceeding Rs. 200. Offers of higher rewards require the sanction of Government. The Commissioner in Sind and Commissioners of Divisions may sanction the offer of any reward (by private individuals) that may appear to them reasonable provided that they do not pledge Government without previous sanction, to an expenditure exceeding Rs. 200 for a reward in any one case.

87. Courts of Session (including Courts of Assistant Judges) may grant rewards not exceeding Rs. 100 for seizure of a leader of a gang, and Rs. 20 for that of an accomplice to persons (whether in the public service or not) whose conduct in apprehending or aiding in the apprehension of the perpetrators of murder or other atrocious offence may merit them, provided the person shall not have received any reward from the Commissioner of Police or Magistrate, and Courts of Session may also grant a reward not exceeding Rs. 50 to a person who may have merited it by perilous or laborious exertions or other valuable aid or information in maintaining the public peace.

88. For the destruction of wild animals the sanctioned rates are:—

		Rs.	a.	p.
Tigers	Full-grown ...	24	0	0
	Half do. ...	12	0	0
	Cubs ...	6	0	0
Cheetas; Leopards, Panthers, and (in Kánara) Bears.	Full-grown ...	12	0	0
	Half do. ...	6	0	0
	Cubs ...	3	0	0
Full-grown Wolves (in Khándesh, Poona, Ahmedabad and Ahmednagar)		4	0	0
Full-grown Wolves (in Sind)		4	0	0
Hyænas (Karáchi) ... (For 1 year from 1st April 1899.)	Full-grown ...	3	0	
	Cubs	1	8	

Note 1.—In some other districts rewards have been sanctioned for limited periods.

Note 2.—The Commissioner in Sind is authorized to sanction rewards for the destruction of rats at a rate not exceeding Rs. 12-8-0 per 1,000 rats within the limit of the budget allotment.

Divisional Commissioners and the Commissioner in Sind are authorized to sanction special rewards, not exceeding Rs. 200, for killing specially proved and well recognized cases of man-eaters, tigers, panthers, or leopards.

XIX.—DIET AND ROAD ALLOWANCES TO WITNESSES, JURORS, &c.

89. The following is an abstract of the rules regulating the payment on the part of Government of the expenses of complainants and witnesses in cases coming before the Criminal Courts :—

I.—Payment may be ordered by—

(1) Courts of Session.

(2) Magistrates (*a*) in cases of non-bailable offences. (*b*) in cases of bailable offences only when the prosecution is under the orders of Government or other public officer or if the Magistrate thinks that it is in the interests of the public service or if the person to whom payment is to be made is in indigent circumstances.

II.—Payment may be made at the following rates :—

	Travelling Expenses.	Daily.			
		Subsistence.	Hotel charges or board expenses.	Carriage hire.	Palki hire.
		Rs. a. p.	Rs. a. p.	Rs.	Rs.
(*a*) European and East-Indian witness in the Mofussil.	Actual expenses for carriage not in excess of 6 as. a mile.	2 8 0	...	...	...
Do. coming from the Mofussil to attend the High Court.	.....	...	...	...	...
First Class	4 annas a mile for himself and a servant if a railway be available, and 8 annas a mile if the only means of communication is by road.	...	5 0 0†	2*	...
Second Class ...	Actual travelling expenses.	...	3 0 0†	...	1*
Third Class	Do. ...	...	1 8 0†	...	...
The class to which a witness belongs to be determined by the Magistrate or other authority sending the witness to the High Court.					
(*c*) Native witness of the better class and a witness not concerned in the case whose evidence is required for furthering the ends of justice.	Railway and other travelling expenses actually incurred if reasonable.	0 6 0	...	...	...
(*d*) Native witness of lower classes.	Do. do.	0 4 0	...	...	...

* For each day of attendance at the High Court. † While in Bombay.

III.—Peculiar cases not coming within rule II are to be dealt with according to their own merits at the discretion of the Court.

IV.—When a witness lives in the same town or village in which the Court before which he is required to give evidence is situated, the Court may award him such sum not exceeding 4 annas a day as may compensate him for any loss he may have incurred by attendance upon the Court.

90. Any Court may refuse the payment on the part of Government of expenses—

(*a*) to any complainant whose complaint has been declared to be false or frivolous, and

(*b*) to any witness whose evidence it does not consider to be substantially true.

91. Subject to the following conditions, every Sessions Judge, Assistant Sessions Judge, District Magistrate, Divisional Magistrate, and First Class Magistrate and every Second Class Magistrate who is also an Assistant or Deputy Collector may, on recording his reasons in writing, give from funds supplied for the purpose on the part of Government to any accused person acquitted or discharged by him money for his railway fare, steamer fare, or daily expenses :—

(*a*) That the Court is satisfied that the accused on his discharge or acquittal will be under the necessity of proceeding to some place not less than fifteen miles distant from the Court.

(*b*) That the accused is unprovided with means sufficient for the expenses of his journey to such place and his maintenance on such journey.

(*c*) That the amount given on account of daily expenses shall not exceed the rate of two annas a day for the number of days which in the opinion of the Court will necessarily be occupied in such journey.

(*d*) That if a portion of the journey can be made by railway or steam-boat, a ticket of the lowest class shall be given in addition to the sum allowed for daily expenses.

92. The following rates have been fixed by Government for persons under trial and to informers in Bombay :—

Prisoners under trial—

Europeans Rs. 2-0-0 maximum.
Natives „ 0-8-0 do.

Informers to be paid at the rates of batta applicable to witnesses (as stated above in paragraph 89). The cheapest class of accommodation available should be engaged for the conveyance of prisoners or informers.

93. With regard to persons serving as jurors or assessors, reasonable expenses are to be paid by the Court to Government servants as well as private individuals, if applied for, and should be passed by the Accountant General when not in

excess of Rs. 10 in each case, the sanction of Government being required for all claims in excess of Rs. 10.

94. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts should be drawn on bills countersigned by the District Judge or Magistrate as the case may be.

XX.—FEES TO PLEADERS AND LAW CHARGES.

95. In addition to the salaries of their appointments Government Pleaders are entitled to fees as stated below :—

Civil Cases.	Usual fees allowed by the Courts according to law.
Reference to the High Court under the Stamp Act.	High Court Pleader when instructed to appear, Rs. 30.
References to the Civil Courts under Act X of 1870.	The fee shall be calculated on the amount of compensation tendered by the Collector or on the amount which the Collector shall have declared himself willing to give to the parties.
Cases of unusual importance or difficulty or in which marked industry or ability has been displayed.	The Legal Remembrancer may grant to a District Government Pleader a special remuneration not exceeding Rs. 100 for each case. Above this sum the sanction of Government is required.
Criminal cases.	High Court Pleader (or person appointed by Government in the unavoidable absence of Government Pleader) Rs. 30, for each case. District Government Pleaders and Public Prosecutors, Rs. 10 for every day they are actually engaged in criminal business either in the Sessions Court or any Magistrate's Court. At head-quarters in cases of unusual importance the fee may be increased to Rs. 25 per diem by the Remembrancer of Legal Affairs.
High Court Pleader requested to appear in the Mofussil.	Rs. 150 for every day of absence from Bombay. This includes travelling and all other expenses.
District Government Pleader or Public Prosecutor when required to proceed to Bombay.	For each day's absence from each station Rs. 25 and actual travelling expenses to and from Bombay and conveyance hire while in Bombay.
When required to appear in any case in a Court situated elsewhere than his head-quarters.	Rs. 50 for each day's absence from head-quarters. This includes travelling and all other expenses.

District Government Pleader or Public Prosecutor leaving the head-quarters of his district or division on duty for which he receives no fee in addition to his pay.	Travelling allowance at Rs. 3 per day of absence from head-quarters, 1½ annas per mile for journey by railway, 4 annas per mile for journey other than by railway.

96. The grant for fees to pleaders (except fees in murder cases) is controlled by the Remembrancer of Legal Affairs, who is authorized to pass expenditure so long as the total expenditure does not exceed the total amount provided for the Presidency.

97. Amounts awarded by Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the department concerned countersigned, when necessary, by the departmental controlling officer. They need not be preferred by Government Pleaders and do not require the countersignature of the Remembrancer of Legal Affairs.

98. In murder cases a pleader is allowed to the accused if he is unable to pay the expense himself at Government expense, the fee payable to him being the same as that allowed to the Public Prosecutor. The services of a pleader may also be made available under similar circumstances when a sentence is sought on revision to be enhanced to a sentence of death. Bills for these fees should be paid, in Bombay (including cases referred to the High Court for a confirmation of the sentence of death) on a certificate signed by the Registrar that a pleader was engaged with the authority of the Chief Justice or any other presiding Judge, and in the Mofussil on the certificate of the District Judge.

XXI.—ARMS AND ACCOUTREMENTS.

99. The cost of articles noted below is chargeable to the grant for arms and accoutrements :—

Belts and belt-plates.	Lances.
Batons.	Monograms for brass initials.
Buckles.	Pouches, caps and cartridges.
Buckets.	Revolvers.
Carbines.	Spurs.
Grease (or soap).	Swords and sword-belts.

100. Arms and ammunition required by the Police Department should be obtained on indent from the Ordnance Department. The indents should be submitted to the Ordnance Department through the Accountant General.

101. Repairs to arms executed departmentally are payable from the contract grant.

102. The Inspector-General of Police is not authorized to make re-appropriations from the items provided for arms.

XXII.—EPIDEMIC CHARGES.

103. Collectors are allowed, when local resources fail, to incur expenditure on the purchase of medicines and disinfectants, and the entertainment of extra temporary establishment in cases of urgent necessity arising from an outbreak of cholera or small-pox or other serious zymotic disease in places not included within the limits of municipalities. The expenditure should be treated as an item of countersigned contingencies, and bills will be passed ordinarily on the countersignature of the Collectors concerned. The sanction of Government is required when the annual expenditure incurred in a single district exceeds Rs. 500; whenever such expenditure is found to have exceeded Rs. 200, a report explaining the necessity therefor should be submitted to the Commissioner through the Accountant General, who, in its absence, will decline to pass further bills. Bills should be presented within two months after the expenditure has been incurred and will not otherwise be passed without Government orders.

ANNEXURE A.

Detailed Classification of Contingent Charges.

A. Contract.	B. Non-Contract.		
	Special. (*a*)	Countersigned. (*b*)	Audited counter (*c*
Carriage of tents and records.	Articles of European manufacture costing more than Rs. 10.	Accoutrements.	Charges ring pa
Charges of water-supply (Aden and Salt Department).	Darbár presents.	Ammunition.	Maintena
Conveyance of corpses and wounded persons.	Donations for charitable purposes.	Arms.	·digent
Country medicines (Medical).	Irrecoverable temporary loans written off. (*d*)	Articles of office furniture when contract grant is not allowed and including those enumerated in paragraph 41 whose cost does not exceed Rs. 10. (*i*)	Postage
Hot-weather establishment.	Law charges in Civil Suits.	Boat stores and repairs.	Telegram
Laboratory expenses (Education).	Live Stock. (*a*)	Bugles, targets, &c.	Vagrant
Library allowances (Medical and Education).	Purchase of books and publications.	Charges for remittance of treasure from or to other Districts. (*f*)	Way ex revenue servers.
Lighting charges.	„ of Furniture (for newly created offices only).	„ for water-supply (except Aden and Salt Departments).	
Peons' uniforms and belts.	„ of Land.	„ on account of distressed seamen.	
Petty printing at private presses.	„ of Boats.	Clothing and bedding.	
Petty repairs (except Excise, Police and Education).	„ of Iron safes.	„ of patients.	
Petty supplies.	„ of Matting, which cannot be met from the contract grant. when the cost exceeds Rs. 10.	„ (Police and Salt Departments).	
Purchase of carpets.		Commission on sale of salt.	
Remittance of Treasure (within the District).		Construction and repair of Chávdis.	
Removal of distillery refuse.*		Costs in pauper suits.	
Rewards to marksmen (Police).		Diet and road money to witnesses and jurors.	
Rewards to Policemen and others in criminal cases up to Rs. 20.		Do. revenue defaulters.	
Secret service money.		Diet of patients.	
Stationery (purchased locally).		Discretionary allowances for the amusement of lunatics.	
Text and Prize books (Education).		Epidemic expenses.	
		Excursion charges.	
		Execution charges.	
		Farm charges.	
		Fees in *post-mortem* cases. (*e*)	
		„ to Pleaders in criminal cases.	
		Hire of horses (Police).	
		Mapping charges.	
		Miscellaneous office expenses (where a contract grant is not allowed).	
	Rents.	Passage and diet money to lunatics.	
	Rewards to Agarias.		

* Charges incurred by the Collector of Land Revenue, Customs and Opium, Bombay, on account of distillery refuse and planting trees is included under countersigned cont

A. Contract.	B. Non-Contract.			Remarks.
	Special. (a)	Countersigned. (b)	Audited but not countersigned. (c)	
	Special rewards to Policemen and others in criminal cases above Rs. 100 and rewards to informers above Rs. 200. Toshakhána contingencies where not authorized by standing sanction.	Petty construction. „ repairs (Excise, Police and Education). Photographing criminals (Police). Prisoners' transfer charges. Purchase of raw material. Purchase of Tents. Rates and Taxes. Rations. Repairs of boundary marks. (e) Rewards for the destruction of wild animals, snakes, &c. „ in Customs, Salt, Opium and Excise cases. „ to informers up to Rs. 200. „ to Policemen and others in criminal cases up to Rs. 100. Road expenses of prisoners under trial. „ money to released convicts. Scales and weights and instruments. Transportation charges. Travellers' bungalow charges. Treasure Trove. (g) Way charges of escorts. Workshop charges.		(f) The budget grant for this is treated as one for the whole Presidency, and allotments are made by the Accountant General without reference to Government so long as the total grant is not exceeded. (g) Collectors should purchase the whole of the coins found under Section 16 of the Treasure Trove Act and send them to the Royal Asiatic Society. (h) Expenditure by Government should be limited to the case of paupers whose caste or religion is unknown, and who have been repudiated by their community and should be confined to the smallest possible sum in each case. (i) Jajams and desk covers should last for five and seven years respectively.

ANNEXURE B.

List of Disbursing, Countersigning and Controlling Officers of each Department.

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
3 Land Revenue—				
Charges of District Administration. C.	Collector	Collector	Commissioner.	
Survey and Settlement—				
Survey Parties	Superintendent of Survey.	Survey Commissioner.	Survey Commissioner.	
British Grásia Agent	British Grásia Agent.	Agent to Governor General, Baroda.	Agent to Governor General, Baroda.	
Photozincographic Office ...	Superintendent ...	Commissioner, C. D....	Commissioner, C. D.	
Other Land Settlement Charges.	Collector	Collector	Commissioner.	
Land Records and Agriculture—				
Director ... ... C.	Director	Director	Director.	
Divisional Inspector	Divisional Inspector...	Commissioner ...	Commissioner.	
District Inspector	Collector	Collector	Do.	
Kánungo Establishment ...	Do.	Do.	Do.	
Alienation Office, Poona ...	Commissioner, C.D. ...	Commissioner, C. D....	Commissioner, C. D.	
Superintendent of Land Records and Agriculture in Sind.	Superintendent ...	Commissioner in Sind.	Commissioner in Sind.	
Allowances to District and Village Officers.	Collector	Collector	Commissioner.	
4 Opium*	Collector of Customs and Collector of Ahmedabad.	Collector of Customs and Collector of Ahmedabad.	Commissioner of Customs, Salt, Opium, &c.	
5 Salt*—				
Presidency Proper ... ... C.	Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind... ... ... C.	Collector of Salt Revenue and District Collector in the case of Establishment under him.	Commissioner in Sind.	Commissioner in Sind.	
Aden ... ... C.	Political Resident ...	Political Resident ...	Political Resident.	
6 Stamps ... ... C.	Collector and Superintendent of Stamps for Bombay.	Superintendent of Stamps.	Superintendent of Stamps.	
7 Excise—				
Presidency Proper ... ... C.	Collector	Collector	Commissioner of Customs, &c.	
Sind ... ... C.	Do.	Do.	Commissioner in Sind.	
8 Provincial Rates	Do.	Do.	Commissioner.	
9 Customs*—				
Presidency Proper ... C.	Chief Account Officer.	Chief Account Officer.	Commissioner of Customs, &c.	
Sind ... ... C.	Collector of Customs...	Collector of Customs.	Commissioner in Sind.	
10 Assessed Taxes	Collector	Collector	Commissioner.	
12 Registration†—				
District Charges ... ... C.	District Registrar† ...	Inspector-General of Registration.	Inspector-General of Registration.	
Inspection ... ... C.	Inspector of Registration.	Do.	Do.	
15 Post Office	Post Master	Post Master General in the Presidency, Deputy Post Master General in Sind.	Post Master General in the Presidency and Deputy Post Master General in Sind.	
17 Mint—				
Mint Department	Mint Master	Mint Master	Mint Master.	
Assay Department	Assay Master	Assay Master ...	Assay Master.	
18 General Administration—				
Civil Office of Account and Audit.	Accountant General ...	Accountant General...	Comptroller General.	
Currency Department.	Assistant Accountant General in charge Paper Currency, Bombay, and Deputy Commissioner, Karáchi.	Commissioner of Paper Currency.	Head Commissioner of Paper Currency.	
Secretariats and Staff and household of Governor.	Secretary	Secretary	Secretary.	
Oriental Translator to Government C.	Oriental Translator	Oriental Translator ...	Oriental Translator.	
Commissioners ... ... C.	Commissioner ...	Commissioner ...	Commissioner.	
Inspector-General of Registration and Stamps. C.	Inspector-General ...	Inspector-General ...	Inspector-General.	
Inspectors of Registration and Stamps. C.	Inspector	Do. ...	Do.	

* In the departments under the Commissioner of Customs, Salt, Opium and Excise, the Chief Account Officer is authorized to countersign contingent bills which would otherwise require the countersignature of the Commissioner of Customs, &c., after obtaining the necessary sanction of the Commissioner, Collector of Customs and Opium, Collector of Salt Revenue, or the Deputy Collector of Salt Revenue, as the case may be. He has, however, no power to sanction transfers of grants. With the exception of the items within the competence of the Deputy Collector of Salt Revenue (*Vide* Government Resolution, Revenue Department, No. 4083, dated 14th December 1866), the power of sanctioning all contingent expenditure in the Salt and Continental Customs Department is exercised by the Collector of Salt Revenue, subject to the control of the Commissioner, who alone has authority to sanction re-appropriations from one minor head to another.

† No contract grant under the head 'Registration' has been allotted for the Sub-Registry Office at Deesa. Any occasional petty charge incurred by the Office should be met out of the grant allotted to the Inspector-General of Registration and Stamps (G. Rs., F. D., No. 3523, dated 21st October 1893, and No. 2355, dated 13th July 1895.)

Department.		Disbursing Officer.	Countersigning Officer.	Controlling Officer.	Remarks.
19A Law and Justice, Courts of Law—					
High Court	C.	Each head of office countersigns and controls his own contingencies.			
Law Officers—					
English	C.	Do.	Do. ...	Do.	
Legal Remembrancer ...	C.	Legal Remembrancer .	Legal Remembrancer .	Legal Remembrancer.	
High Court Pleader ...	C.	High Court Pleader...	Do. ...	Do.	
Mofussil Establishment...	C.	District Pleader ...	Do. ...	Do.	
Coroner's Court	C.	Coroner	Coroner	Coroner.	
Coroner's Surgeon ...	C.	Surgeon			
Presidency Magistrate's Court	C.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	Chief Presidency Magistrate.	
Judicial Commissioner ...	C.	Judicial Commissioner.	Judicial Commissioner.	Judicial Commissioner.	
Civil and Sessions Courts ...	C.	District Judge ...	District Judge ...	District Judge.	
Small Cause Courts, Mofussil	C.	Do. ...	Do. ...	Do.	
Do. do. Presidency	C.	Chief Judge	Chief Judge	Chief Judge.	
Criminal Courts	C.	District Magistrate. City Magistrate or Cantonment Magistrate.	District Magistrate ...	Commissioner.	
19B Law and Justice, Jails		Superintendent of Jail, District Magistrate for Lock-ups.	Inspector-General of Prisons.	Inspector-General of Prisons.	
20 Police—					
Bombay	C.	Commissioner of Police.	Commissioner of Police.	Commissioner of Police.	
Presidency Proper, excluding Bombay.	C.	Inspector-General for his own office, District Superintendents.	Inspector-General of Police (a).	Commissioner ...	(a) With regard to the powers of the Inspector-General of Police and Commissioners, see Government Resolution, Judicial Department, No. 6047, dated 5th Nov. 1890.
Sind	C.	District Superintendent.	Commissioner in Sind.	Commissioner in Sind.	
Aden	C.	Assistant Political Resident in charge Police.	Political Resident ...	Political Resident.	
Káthiáwár		Superintendent of Police.	Political Agent ...	Political Agent.	
Mahi Kántha		Officer in charge of Police.	Political Agent, except for Arms and Accoutrements and Clothing, charges for which are countersigned by the Inspector-General of Police.	Commissioner.	
Pálanpur...					
Rewa Kántha					
Deesa	C.	Superintendent of Police.	Officer Commanding Deesa Division.	Do.	
Police Hospital		Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	
Village Police		Collector	Collector	Commissioner.	
Cattle-pounds		District Magistrate ...	District Magistrate ...	Do.	
21 Marine—					
Shipping Office, Bombay ...		Shipping Master ...	Shipping Master ...	Commissioner of Customs.	
Do. Karáchi ...		Deputy Shipping Master.	Collector of Customs .	Commissioner in Sind.	
Steamer Jhelum... ...	C.	Commissioner in Sind	Commissioner in Sind.	Do.	
Life-boat, Alibág		Collector	Collector	Commissioner.	
22 Education—					
Direction...	C.	Director	Director	Director.	
Inspection	C.	Educational Inspector, Deputy and Sub-Deputy Educational Inspectors.	Do.	Do.	
Government Colleges ...	C.	Principal	Do.	Do.	
Government Schools ...	C.	Head Master... ...	Do.	Do.	
Grants-in-aid		Educational Inspector.	Do.	Do.	
23 Ecclesiastical—					
Church of England		Chaplain	Archdeacon	Archdeacon	A contract grant allowed to the St. Thomas Cathedra
Church of Scotland		Do.	Senior Presbyterian Chaplain.	Senior Presbyterian Chaplain.	
24 Medical—					
Medical Establishments...		Surgeon-General; in Sind, Principal Medical Officer.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General, Principal Medical Officer in Sind.	
Hospitals and Dispensaries	C.	Medical Officer in charge.	Do. ...	Do.	

Department.	Disbursing Officer.	Countersigning Officer.	Controlling Officer.	REMARKS.
24 *Medical—continued.*				
Medical Schools and Colleges C.	Principal and Superintendent.	Surgeon-General; Principal Medical Officer in Sind.	Surgeon-General; Principal Medical Officer in Sind.	
Lunatic Asylums ... C.	Superintendent ...			
Chemical Examiner ... C.	Chemical Examiner ...			
Sanitation and Vaccination C.	Sanitary Commissioner for his own office, Deputy Sanitary Commissioners for Registration Districts and Port Health Officer for Bombay.	Sanitary Commissioner.	Sanitary Commissioner.	
Grants for Medical purposes—Epidemic expenses.	Collector	Collector	Commissioner.	
25 Political—				
Political Agents... ... C.	Political Agent or Resident.	Political Agent or Resident.	Political Agent or Resident except where Collectors are *ex-officio* Political Agents, and Sávantvádi, Pálanpur, Mahi Kántha where Commissioners are controlling officers.	
Medical Institutions ... C.	Surgeon or other Medical Officer in charge.	Surgeon-General ...	Surgeon-General.	
26 Scientific and other minor Departments—				
Veterinary charges	Collector or Superintendent.	Superintendent, Civil Veterinary Department.	Survey Commissioner and Director of Land Records and Agriculture.	
Superintendent, Civil Veterinary Department.	Superintendent ...	Survey Commissioner and Director of Land Records and Agriculture.	Do.	
Other Officers.				
Veterinary College	Principal	Director of Public Instruction.	Director of Public Instruction.	
Veterinary Class, Poona ...	Do. College of Science.	Do. ...	Do.	
Public Observatories	Director	Director	Director.	
Experimental Cultivation ...	Superintendent of Farm.	Director of Land Records and Agriculture.	Director of Land Records and Agriculture.	
Inspector of Factories	Inspector	Collector of Bombay.	Collector of Bombay.	
Registration of Railway traffic.	Examiner, Railway Accounts.	Examiner, Railway Accounts.	Examiner, Railway Accounts.	
Examinations	Educational Inspector.	Director of Public Instruction.	Director.	
Reporter on the Native Press ...	Reporter	Secretary to Government, Political Department.	Secretary to Government, Political Department.	
30 Stationery and Printing—				
Stationery Office	Superintendent of Stationery.	Superintendent of Stationery.	Superintendent of Stationery.	Bills for purchase of stationery above Rs. 500 are submitted to Government for approval after payment.
Government Presses—				
Government Central Press ...	Superintendent ...	Superintendent ...	Secretary to Government, General Department.	
Commissioner in Sind's Press ...	Do. ...	Commissioner in Sind.	Commissioner in Sind.	
High Court Press	Do. ...	Registrar, High Court.	Registrar, High Court.	
Alienation Department Press ...	Alienation Assistant to Commissioner, C. D.	Commissioner, C. D...	Commissioner, C. D.	
Jail Presses	Superintendent of Jail.	Inspector-General of Prisons.	Inspector-General of Prisons.	
Printing at Private Presses ...	Each officer to whom a grant is allowed.	.....	.....	
Stationery purchased in the country. C.				
32 Miscellaneous—				
Government Work-house ...	Governor	President, Committee of Management.	President, Committee of Management.	
Other Vagrant charges... ...	Collector	Collector	Commissioner.	
Rewards for the destruction of wild animals.	Do.	Do.	Do.	
Petty Establishments	Do.	Do.	Do.	
Treasure Trove	Do.	Do.	Do.	
Charges for *remittance* of Treasure.	Do.	Do.	Accountant General.	
Civil and Military Examination Committee. C.	President	President	President.	
Central Examination Committee C.	Secretary	Secretary	Secretary.	

N.B.—1. Offices marked C. are allowed contract grants.
2. The term "Collector" includes Deputy Commissioners of Thar and Párkar and *Upper Sind Frontier.*

ANNEXURE C, *referred to in paragraph 5.*

List of Items included in the term "Petty Supplies."

1. Attar and Rose Water.
2. Advertising Charges.
3. Arrowroot (Medical).
4. Badges for Peons.
5. Book-binding Charges and Materials.
6. Burnous.
7. Bottles for oil, &c.
8. Boxes (Office).
9. Brooms.
10. Boxes (Bamboos).
11. Bandar Boat Charges.
12. Buggy and Boat Hire.
13. Candles.
14. Calendars (English and Vernacular).
15. Charcoal or other Fuel.
16. Charges for destroying Salt.
17. Chicks (blinds made of split bamboos).
18. Corks.
19. Colour (Country).
20. Cotton (Wicks).
21. Chalk.
22. Conveyance Charges, Landing and Wharfage Charges of Forms, Stamps, Stationery, &c. (except transit charges on Ordnance Stores—Police).
23. Diet to Prisoners and Witnesses (Salt and Customs).
24. Dungry Cloth for Records.
25. Flags for Boats.
26. Furniture (office, casual purchase of, includes clocks).
27. Gas Charges.
28. Gongs.
29. Gum-pots.
30. Gunny Bags.
31. Hour Glasses.
32. Ice and Numdas (Medical).
33. Kamlis for peons.
34. Kerosine oil.
35. Lamps.
36. Lanterns.
37. Lime (Medical).
38. Lime juice (Medical).
39. Locks.
40. Mallets.
41. Matches.
42. Map Cases.
43. Map Mountings.
44. Mats.
45. Money Bags.
46. Measuring Chains.
47. Mixture to prevent destruction of records by white ants.
48. Nails.
49. Net Bags.
50. Oil for Treasury Guards and Boats, &c.
51. Petty Printing Charges.
52. Postal Bags.
53. Parcel Charges.
54. Prickly-pear Destruction Charges.
55. Privy Pans.
56. Repairs to Office Furniture and Tents.
57. Ropes.
58. Rat Traps.
59. Remuneration to Sectioners.
60. Seals.
61. Screws.
62. Soap (Country and Europe), Medical.
63. Sweet oil.
64. Table-cloth.

65. Tape (Country).
66. Thatching Charges (Salt).
67. Tolls.
68. Tubs, bathing (Medical).
69. Umbrellas for Peons.
70. Vinegar.
71. Village Expenses (Salt).
72. Water Pots.
73. Washing Floor Cloths.
74. Weather Frames.
75. Weighing Charges.
76. Any other petty items not specially named.

ANNEXURE D.

List of Officers whose Peons are allowed Liveries.

1. District Collectors* in their capacity as such and also as District Magistrates, District Registrars and Political Agents. The term "Collectors and Magistrates" includes the Deputy Commissioners of Thar and Párkar and Upper Sind Frontier.
2. Assistant and Deputy Collectors.
3. The Collector of Bombay in his capacity also as Superintendent of Stamps and Stationery and Collector of A'bkári.
4. The Tálukdári Settlement Officer.
5. Officers in charge of the City Survey Offices, Broach and Bijápur.
6. The Survey Commissioner and Director of Land Records and Agriculture.
7. Officers of the Survey Department of and above the rank of Assistant Superintendent.
8. Divisional Inspectors of Land Records and Agriculture.
9. District Inspectors of the Agricultural Department.
10. The A'bkári Inspector, Kotri.
11. Collectors of Income Tax, Bombay, Poona and Ahmedabad.
12. The Inspector-General of Registration and Stamps.
13. Inspectors of Registration and Stamps and of Village Registration.
14. The Sub-Registrars of Bombay and Karáchi.
15. The Registrar of Joint Stock Companies.
16. District, Joint and Assistant Judges.†
17. The Special Judge under the Dekkhan Agriculturists' Relief Act.
18. Small Cause Court Judges.
19. Presidency Magistrates.
20. Cantonment and City Magistrates.
21. The Coroner of Bombay.
22. The Sheriff of Bombay.
23. The Remembrancer of Legal Affairs.
24. The Inspector-General of Prisons.
25. The Superintendent, Civil Jail, Debtors' Side, Bombay.
26. The Inspector-General of Police.
27. The Shipping Master, Bombay.
28. The Director of Public Instruction.
29. Educational Inspectors.
30. Deputy and Assistant Deputy Educational Inspectors.
31. The Principals, Elphinstone and Deccan Colleges.
32. The Principal, College of Science, Poona.
33. The Senior Professor, Government Law School, Bombay.

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* The orders regarding the supply of clothing to peons apply to the peons and Chobdárs under the Agent for Sardárs in the Deccan who is also District Judge of Poona (G. R., F. D., No. 1439, dated 23rd April 1891).

† The two Rakhváldárs of the Sátára Residency bungalow, who are borne on the Collector's Huzúr establishment, are allowed clothing at Government expense (G. R., F. D., No. 3278, dated 13th August 1892).

34. The Principal, Elphinstone High School.
35. Head Masters of High Schools.
36. The Head Masters, Elphinstone Middle School, Poona Camp Government English School, and Ahmedabad and Surat Middle Schools.
37. Principals and Head Master of Training Colleges and Schools.
38. Lady Superintendents, Training Colleges.
39. The Principal, Sir Jamshedji Jijibhái School of Art.
40. The Curator, Government Book Depôt, Karáchi.
41. The Surgeon General with the Government of Bombay.
42. Civil Surgeons.
43. The Physician of the European General Hospital.
44. The Senior Medical Officer, Jamshedji Jijibhái Hospital.
45. The Physician, Bai Motlibai and Sir Dinsha Manekji Petit Hospitals.
46. The Surgeon, Kavasji Jehangir Ophthalmic Hospital.
47. The First Physician, Kama Hospital (as regards both the Kama and the Allbless Hospitals).
48. The Surgeon, Gokaldas Tejpal Hospital, subject to the condition that the cost is charged to the annual grant of Rs. 35,000 from the Bombay Municipality.
49. The Medical Officer in charge Pestanji Sorabji Charitable Dispensary, Poona.
50. The Superintendent, Bombay Lunatic Asylum.
51. The Principal, Grant Medical College.
52. The Sanitary Commissioner for the Government of Bombay.
53. Deputy Sanitary Commissioners.
54. The Health Officer of the Port of Bombay.
55. The Sanitary Engineer.
56. Inspectors of Sanitation and Vaccination.
57. Political Agents and Superintendents on Provincial Establishments and their Assistants.
58. The Western Bhil Agent, Khándesh.
59. The Superintendent, Civil Veterinary Department.*
60. The Principal, Veterinary College, Parel, including Veterinary Laboratory.
61. The Superintendent of Farms.
62. The Inspectors of Factories and Steam Boilers, Bombay.
63. The Examiner of Guaranteed Railway Accounts (on account of the establishment for the registration of Railway traffic).
64. The Reporter on the Native Press.
65. The Meteorological Reporter of Western India.
66. The Superintendent, Government Central Press.
67. The Secretary to the Civil Military Examination Committee.
68. Officers of the Public Works Department of and above the rank of Assistant Engineer whose cost is wholly or partly Provincial.

Note.—The caretaker of the Council Hall, Poona, who has been brought on the Permanent Establishment of the Executive Engineer, Poona District, as a Chaukidár is entitled to clothing. (G. R., P. W. D., 1428-E.—1745, dated the 10th November 1893.)

69. The Sindhi Translator to Government.
70. Superintendent of the Commissioner in Sind's Printing Press, Karáchi.

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* The stallion syces in Sind may be allowed warm clothing in the same way as peons (G. R., F. D., No. 3812, dated 20th November 1894.)

STATEMENT.

B 1955—39 FINL

Register of Contingent Charges of the

Date.	To whom paid.	No. of { Sub-voucher. Contingent Bill.	CONTRACT					
	Budget or Contract Grant.							

			Total of each Contingent Bill.	Initial of Disbursing Officer.

AUDITED BUT NOT COUNTERSIGNED CONTINGENCIES.

			Total of each Contingent Bill.	Initial of Disbursing Officer.

Countersigned Contingencies—*continued.*				
Total of each Contingent Bill.	Initial of Disbursing Officer.			

for the year 183

SPECIAL CONTINGENCIES.					Total of each Contingent Bill.	Initial of Disbursing Officer.	REMARKS.

PART VII.—PUBLIC WORKS.

1. All buildings on the dead-stock list of the Public Works Department, whether their cost is under Rs. 1,000 or not, should be viewed as 'Public Works,' and only buildings not on the list of the Public Works Department costing under Rs. 1,000 should be provided for in the Civil Budget.

The amounts set down for repairs to the Civil Buildings in the Public Works Budget are intended for the repair of such buildings only, the original cost of which exceeded Rs. 1,000. For such buildings as are valued at or under Rs. 1,000, Civil Officers should obtain funds from the Civil Budget, through the Accountant General. The maintenance of all buildings whose value is under Rs. 1,000 should invariably be entrusted to Civil Agency. The charge for maintenance of buildings of the value of Rs. 1,000 and over falls on the Public Works Department, but the works of maintenance may be carried out either by Civil or Public Works Agency, as may be most convenient.

(G. Rs., P. W. D., Nos. 222 A.-1911, dated 20th September 1866, 284A.-1897, dated 28th September 1870, 207 A.-1373, dated 27th July 1871, and 248 A.-1689, dated 21st September 1875; *vide* G. M., R. D., No. 3395, dated 25th September 1866.)

2. The execution by departmental agency without specific reference to Government of a work for which provision has been made in the Public Works Budget is irregular. (G. R., R. D., No. 8410, dated 16th November 1893.)

3. When charges properly defrayable by the Public Works Department are erroneously included in the Civil Budget and incurred thereunder, prior to debiting the amount to that Department permission to do so should be obtained from a Superintending Engineer or from Government, as the case may be. (G. R., R. D., No. 2017, dated 27th April 1870.)

4. The cost of all articles, not fixtures, should, unless specially sanctioned otherwise, be met by the Departments concerned; but as a special case the Public Works Department may undertake the supply and repair of privy pans.

In accordance with the general priniciples of account the outlay incurred by the Public Works Department in supplying record shelves, ladders, &c., for other Departments, must be finally adjusted in its own accounts. The proper procedure to adopt in cases where the Public Works Department is specially authorized to undertake work of a nature which is not usually provided for in the Departmental estimates, is to arrange for the necessary transfer of grants from the estimates of the Civil Department concerned, before any liability is incurred.

(G. Rs., P. W. D., Nos. 221A.-1435, dated 20th August 1888, 195 A.-750, dated 15th May 1893,

and 295 A-1172, dated 31st July 1893, and G. M. No. 6018, dated 21st August 1893.)

5. No outlay for altering or adding to the buildings occupied by the Heads of Local Governments and Administrations, or for the purchase or construction of new buildings intended to be so occupied, should be incurred in excess of Rs. 15,000 without the previous sanction of the Government of India. (G. I., F. D., No. 666, dated 24th May 1878; *vide* G. R. No. 2128, dated 14th June 1878.)

6. All proposals for expenditure on buildings dependent upon or connected with a Government House, as well as on the residence itself, should be submitted to the Government of India for approval, whenever the total expenditure on any one Government House and its connected buildings during any one year exceeds Rs. 15,000 (exclusive of repairs). Any estimate for a single work in excess of this limit should be similarly submitted even when the expenditure is divided over two or more years. (G. I., F. & C., No. 1826, dated 22nd December 1883; *vide* G. R. No. 327, dated 24th January 1884.)

7. No dwelling-houses should be purchased or constructed by Local Governments and Administrations, save under some general or special order of the Government of India. But this order is not appplicable to the following cases :—

(i) cases in which it is the recognized duty or established custom of the Government to provide quarters at Government expense ;

(ii) cases in which residences are provided for officers on the ground that their duties compel them to occupy a building or part of a group of buildings erected for some special purpose, such as a jail, a police thánah, a school, a factory, a mint, &c. ;

(iii) cases in which it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e. g.*, buildings along lines of roads, railways or canals, for the housing of officials employed on their construction or maintenance.

Where a civil station or cantonment is already in existence, or in the process of formation, it is considered desirable that all proposals to construct residences for officials, not entitled to quarters under the foregoing rules, should be submitted to the Supreme Government for approval.

It is not possible to define more exactly than in a general way the particular cases in which a reference to the Government of India is unnecessary ; but it is hoped that, in all cases where Local Governments or Administrations have reasonable doubts as to the operations of the circular, refer-

ence may be made to the Supreme Government for opinion.

In all cases where residences may be constructed on the condition of the occupiers paying a reasonable rent, capital and revenue accounts of such buildings should be kept, and should be detailed in Appendix B of the Annual Finance Accounts, as required by Code, Chapter XIV, paragraph 180, modified by S. O. No. 83 of 1884.

(G. I., P. W. D., Cirs. Nos. 1, dated 10th February 1885, and 14, dated 2nd September 1885; *vide* G. R. No. 3163, dated 18th November 1885.)

8. It should not be understood that as soon as private parties raise funds for the construction of school buildings, Government are immediately to supplement those funds by granting equal amounts. It has always been the practice to register these applications, which are to be complied with according to their turn, and as funds can be made available by Government consistently with the usual or extraordinary requirements of the other departments. The funds that the private parties may have collected in the meantime can be invested in Government paper, or handed over to the Public Works Department as private contributions. (G. R. No. 579, dated 17th February 1879.)

9. The Government grants-in-aid of school buildings should be taken to supplement (up to a sum not exceeding half the cost) the private contributions. The latter should therefore be considered to be spent first,* the Government grant supplying only the difference between that amount and the total cost. There will then never be anything to refund to contributors when any Government money is spent. (G. R. No. 2938, dated 25th September 1886.)

10. Interest should not be allowed on sums deposited as private contributions for public works. If a contributor so desires, he is at liberty to pay in his contribution from time to time as expenditure on the work progresses. (G. I., F. & C., No. 1425, dated 16th March 1888; *vide* G. R. No. 950, dated 5th April 1888.)

Private donations towards public works, when paid into the credit of Government, should be immediately invested in Government paper, or the Accountant General should invariably ask for instructions as to whether that course should be followed or not.

(G. R. No. 1852, dated 30th May 1890.

* The rule that contributions should be paid into the Treasury, and should be expended before the Government share, is in accordance with standing orders, and though Government reserve to themselves the power of departing from this rule in special cases in which sufficient cause is shown, they are not prepared to recognise the benefits which contributors may gain in interest by deferring payment as sufficient cause. (G. R., P. W. D., No. 153-C. W.-708, dated 21st April 1894.)

11. It is of importance that contribution by Government in aid of all non-Government departments or bodies should be duly brought to account in full, which is not the case if establishment charges are remitted in respect of buildings constructed or repaired for such departments or bodies through the agency of the Public Works Department. (G. R., P. W. D., No. 47 A.-98, dated 15th September 1890; *vide* G. R. No. 7751, dated 31st October 1890, and G. R., G. D., No. 676, dated 1st March 1892.)

12. The cost of all subsidiary works immediately connected with a canal, or necessitated by it, is part of the capital cost of the canal; such, for example, as the purchase of land for plantations on the banks or bermes, or for drains, and the first cost of fencing and planting plantations and of nurseries of young trees, and of constructing drains.

The cost of working plantations on the banks, such as pruning, thinning, jungle-clearing, felling and marking, watering and maintenance of nurseries, and of maintaining, renewing and clearing drains, is part of the working expenses of the canal.

If a work (whether canal or railway) is constructed with a view to profit, and the Local Government appropriates the profit from it, then the Local Government must pay interest from Provincial Resources on any funds supplied from the Imperial Treasury for the construction of the work, and bear the whole cost of its maintenance; and this, whether the work is classified as a productive public work or not, and whether the money supplied from the Imperial Treasury is borrowed or not.

Unless the Local Government pays interest upon that part (if any) of the capital cost of a work which is supplied from the Imperial Treasury, it may not, except under special arrangements with the Imperial Government, appropriate the revenue derived from the work, which will be an Imperial asset.

A work, whether classed in the Finance and Revenue Accounts as a productive public work or not, constructed without aid from the Imperial Treasury, or upon that part (if any) of the capital cost of which, which is supplied from the Imperial Treasury, interest is paid by a Provincial Government, is to be treated in the Accounts as a Provincial work, the whole profit being a Provincial asset. The Imperial expenditure on the construction of such a work will, however, be recorded as Imperial, notwithstanding that interest upon it is paid from Provincial resources.

(G. I., F. & C., No. 2819, dated 27th September 1879; *vide* G. R. No. 3600, dated 17th October 1879.)

13. It is the duty of the Accountant General, Public Works Department, to calculate the amount to be charged to each Local Government, yearly,

as interest on the Imperial Funds invested in Productive Works.

Interest is not thus charged upon any funds so invested which a Local Government provides from provincial sources, or by means of a Local Debenture Loan on which interest is paid separately from provincial sources.

It is essential, therefore, that each Local Government should communicate simultaneously to the Government of India in the Public Works Department, for the information of the Accountant General of that Department, any orders which it may issue for the appropriation of such funds as are described in paragraph 2 to the construction of a work the cost of which is to be recorded under the excluded head *Productive Public Works*.

The Accountant General, Public Works Department, will keep the Comptroller General and the Government of India in the Financial Department promptly informed of all such appropriations.

Without the assent of the Government of India in the Financial Department such appropriations cannot be made unless provision has been made for them in the estimates for the year. Conversely when such appropriations have been sanctioned either in the estimates for the year or by special orders, a Local Government should not disturb the arrangement without the consent of the Government of India in the Financial Department.

(G. I., F. & C., Nos. 2351, dated 19th August 1880, and 1727, dated 20th July 1881; *vide* G. Rs. Nos. 3170, dated 3rd Sepember 1880, and 2905, dated 10th August 1881.)

14. Stallions' stables costing above Rs. 1,000 will be borne on the Public Works list, and funds provided from the Public Works assignment. For the Provincial share of the cost of works below Rs. 1,000, provision should be made in the Civil Budget. (G. R. No. 1584, dated 25th May 1888.)*

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* (1) In this connection *vide* the following extract paragraphs 2 and 3 of Government Resolution, Public Works Department, No. 171 A.-645, dated 24th April 1893:—

"2. The first question for consideration in these papers is whether the District Local Board of Ahmedabad is liable for the whole cost of repairs to stallions' stables in that district. In Government Resolution No. 1584, dated 25th May 1888, these works are classed as Local; but as stated by the Accountant General in his letter No. L. F.-1841S, dated 6th October 1892, and as is evident from the memorandum from the Public Works Department No. 86-A., dated 18th January 1888, this was done, not with a view to throw the whole cost of repairs on the Local Funds. The remarks made in paragraph 5 of that memorandum show that the Local Boards are not under a legal obligation to disburse that cost, and that what is expected from them is a voluntary contribution towards it. The Commissioner, N. D., observes that, as the charges on account of the maintenance of Government stallions in the Ahmedabad District are equally divided between Government and the Local Fund, it would be inequitable to require the Local Board to bear all the charges on account of repairs.

15. Government do not consider it necessary to make special grants for keeping the compounds of Collectors' offices and bungalows in order. (G. R. No. 924, dated 13th March 1882.)

16. Public Works officers should not without absolute necessity undertake works or services the cost of which is ordinarily a civil charge. When occasion arises it will rest with the Public Works Department to decide whether to ask for a transfer from the Civil grants.

In exceptional cases there is no objection to designs and estimates being framed by the Executive Engineer for works of this class, but they should be carried out by Civil Agency, the Executive Engineer giving any assistance that may be required.

(G. R. No. 2629, dated 31st July 1884, and G. R., P. W. D., No. 164A.–1252, dated 1st September 1884; *vide* G. M. No. 3055, dated 15th idem.)

17. Works likely to cost more than Rs. 1,000 each should be referred to the Department of Government concerned for approval before reference is made to the Public Works Department; if approved, a call will be made for plan and estimate, a limit, if necessary, being put upon the amount which the Department making the call considers should be spent. If the work, on a rough estimate in the Public Works Department, cannot be executed within this limit, the Department making the call may be so advised, with any suggestion for modification of the work that may be useful in enabling Government to decide whether it should be prosecuted or abandoned as unduly expensive.

These orders apply to Provincial Public Works and not to Local Fund Works which are governed by the Act, nor to repairs which are executed by Superintending Engineers.

(G. Rs. Nos. 124, dated 17th January 1888, and 1772, dated 8th June 1888.)

18. The orders in Government Resolution No. 124, dated 17th January 1888, apply to Provincial

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There is no objection accordingly to the Local Board contributing a moiety only.

"3. The second question which arises for consideration is whether the Public Works or the Civil Department should bear the other moiety of the repairs charges; and it can be disposed of in the light of the remarks contained in paragraph 5 of the memorandum from the Public Works Department above referred to. It will be seen therefrom that in the case of buildings costing below Rs. 1,000, the moiety will have to be provided from the Civil Budget, and in the case of those costing above Rs. 1,000 it will have to be provided from the Public Works assignment. In the present case, the stallions' stables in the Ahmedabad District are borne on the Public Works List, and presumably, therefore, their cost is above Rs. 1,000. The Public Works Department should, therefore, bear a moiety of the charges for repairs, unless it can show that the cost of the building is below Rs. 1,000."

(2) Stables for stallions are to be classed as "Provincial" Buildings; *vide* G. R. No. 2467, dated 24th July 1896.

Public Works and not to Local Fund works which are governed by the Act, nor to repairs which are executed by Superintending Engineers. (G. R. No. 1772, dated 8th June 1888.)

19. The Commissioner of Customs, Salt, Opium and A'bkári should obtain the approval of Government in the Revenue Department before his proposals for the construction of any Imperial works required for any of the Departments under his control are submitted to the Public Works Department. (G. R. No. 3977, dated 24th December 1888.)

20. With a view to framing the lists of Civil Buildings, Original Major Works, that is, works estimated to cost over Rs. 2,500, to be included in the Provincial Public Works Budget, it is desirable that the several Secretariat Departments concerned should begin their enquiries early in the year preceding that in which funds are to be provided.

The following suggestions for the preparation of the statements required in the Revenue Department will indicate the procedure which it is desirable may be adopted in all Departments :—

(*a*) The Collector, with the assistance of the Executive Engineer, should prepare a statement of the works, Civil Buildings, most urgently required in his district, the works being arranged strictly in order of relative urgency.

(*b*) On receipt of the statements for all the districts in his division, the Commissioner, in consultation with the Superintending Engineer, should prepare one general statement complete in the subjoined form, and should submit it to Government in the Revenue Department.

(*c*) The statements for the several divisions will then be duly considered in the Revenue Department, and from these one statement will be prepared, showing the works decided upon as urgent, and to be included in the Provincial Public Works Budget of the ensuing year, so far as funds may be available.

(*d*) To ensure that urgent works may be dealt with strictly in their relative order of urgency, when the grants available are not sufficient for all the works included, the various Departments will be careful to see that each work is entered in the statement in the relative order of urgency in which it is required.

(*e*) The statements will not include

Works in progress.

Works costing less than Rs. 2,500.

(*f*) It may be assumed that works estimated to cost between Rs. 2,500 and 15,000 can, if necessary, and if funds be available, be completed within the year, provided plans and estimates are ready; for those costing over Rs. 15,000, the expenditure should be distributed over two or

three years, according to the magnitude of the work. The Executive Engineer concerned will be able to determine the grants that can be profitably expended.

The procedure in the General, Judicial, Educational and other Departments will be precisely the same, except that for the Collectors and Commissioners the Executive officers responsible for the various classes of works should be substituted, that is, for Court-houses, &c., District Judges, and Police Buildings, District Superintendents of Police, &c., and these officers will, in consultation with the Executive Engineer, report to the Executive Heads of their Departments, and the statement so completed will be submitted by those officers, that is, the Inspector-General of Police, the Conservator of Forests and other Executive Heads of Departments, to the Departments concerned, and by those Departments to the Public Works Department, in the manner explained by the 1st October at the latest.

The Commissioner in Sind, the Commissioners of Divisions, the Commissioner of Customs, Salt, Opium and A'bkári, and other heads of offices under the Revenue Department who correspond direct with Government should forward to the Revenue Department, not later than 1st September in each year, returns of urgent works costing more than Rs. 2,500 each, required to be executed in their respective charges in the ensuing financial year.

(*Statement above referred to.*)

Item Number of Work arranged strictly in order of relative urgency.	Locality and District.	Name of Work.	Amount of Estimate.	Proposed expenditure in 189 .	State of plan and estimate. (*If sanctioned, quote number and date of order.*)	Remarks
1	2	3	4	5	6	7
			Rs.	Rs.		

(G. R., P. W. D., No. 277A–1060, dated 10th July 1893, and G. R., R. D., No. 5570, dated 2nd August 1893.)

21. The orders contained in G. R., P. W. D., No. 277 A.–1060, dated 10th July 1893, govern the submission of lists of works costing over Rs. 2,500. The officers noted in the margin should submit the lists of works costing over Rs. 2,500, which may be required to be included in the Provincial Public Works Budget, to the Financial Department not later than the 1st September every year.

Accountant General.
Superintendent of Stationery.
Administrator General.
Collector of Income Tax.

The orders in Government Resolution No. 124, dated 17th January 1888, regarding works costing

under Rs. 1,000 should be extended to works costing between Rs. 1,000 and Rs. 2,500.

The works referred to above are those chargeable to Provincial Revenues only. The grant for works chargeable to Imperial Funds is allotted by the Government of India to the Public Works Department, and the selection of the works is made by the Heads of the Departments concerned, *e.g.*, the Director-General of Post Office, the Mint Master, &c., and communicated by them direct to the Public Works Department. Lists for such works need not be submitted to Government in the Financial Department.

(G. M. No. 2680, dated 3rd August 1893, and G. R. No. 633, dated 15th February 1894.)

22. Government in the Public Works Department have entrusted to Chief and Superintending Engineers powers of sanction and allotment of funds to the extent of Rs. 1,000, and have placed at their disposal certain sums from the Minor Works grant to enable them to exercise these powers.

To make the best use of those extended powers, and to relieve work in the Secretariats, the control of expenditure on Minor Works below Rs. 1,000 is entrusted to the local heads of the Departments in direct communication with the Chief or Superintending Engineers of the Public Works Department.

Except in the Judicial Department, local heads of Departments have now the control of Minor Works below Rs. 500 pertaining to their Department, and are given discretionary allowances, rendering them independent of Government to this extent.

Without interfering with this arrangement, works between Rs. 500 and Rs. 1,000 (and in the case of the Judicial Department all works below Rs. 1,000) should no longer, as directed in Financial Department No. 124, dated 17th January 1888, be submitted to Government in the Department concerned, but be settled locally, the funds being distributed to the best advantage by the Chief or Superintending Engineer of the Division, and Government for the future will concern itself only, as regards Minor Works, with works between Rs. 1,000 and Rs. 2,500, the balance of the grant remaining with Government in the Public Works Department after the discretionary allowances have been allotted being available for these works, and for supplementing, if found necessary and possible, the Chief and Superintending Engineers' grants.

The real requirements of each Division, as regards works below Rs. 1,000, will be in this manner much more rapidly and efficiently satisfied, the relative urgency of works being much more readily appreciated on the spot, while expenditure on works, which, though desirable, are not necessities, would be to a greater extent avoided at a time when

funds are short, and lapses of funds would not be so likely to occur.

The Commissioner of a Division, for instance, will know to what extent the Chief or Superintending Engineer has funds at his disposal for that Division, and would be able to arrange with him for the manner in which, with due regard to the requirements of the Judicial and other Departments, these funds can best be expended. The District Judges could submit their list of requirements below Rs. 1,000 to the Chief or Superintending Engineers through the Executive Engineers of the Districts, and the Chief or Superintending Engineers would keep up a register of all demands, placing them annually in order of urgency after consultation with the local heads of Departments, and providing for them according as funds are available.

These orders apply to works chargeable to Provincial Revenues and will not affect Minor Works costing between Rs. 1,000 and Rs. 2,500, for which the requisite lists should be submitted in the month of June each year to the administrative Departments of the Secretariat for approval before disposal by the Public Works Department.

(G. R. No. 3641, dated 7th November 1894.)

PART VIII.—MISCELLANEOUS CHARGES.

1. The grant of Rs. 5,000 sanctioned for the maintenance and repair of Government House furniture is intended to provide only for the house furniture proper, such as chairs, tables, carpets, curtains, &c. Camp furniture, house and table linen, glass and crockery, and the like, may be paid for as contingencies. (G. I., F. D., Nos. 2295, dated 27th March 1872, and 1541, dated 31st July 1872; *vide* G. Rs. Nos. 901, dated 4th April 1872, and 2381, dated 13th August 1872.)

2. An assignment of Rs. 91,000 per annum will be made for the household and tour expenses of His Excellency the Governor of Bombay. The charges noted below should be defrayed from it:—

Household Account.

1. Household establishment of servants.
2. Garden establishment, lighting, &c.
3. Barge establishment.
4. Repairing and hiring furniture, replacing articles, &c.
5. Gas.
6. Office rent of Private Secretary.
7. Medicines for dispensary.
8. Provisions for crew of Barge.
9. Music and instruments for Band.
10. Clothing of Chobdárs and peons.

Tour Account.

1. All tour expenses except allowances to Secretaries and other public servants, travelling expenses of officers of personal staff, and Inám and Darbár charges.

The Account Department will no longer be responsible for the audit of charges, which are to be met from the fixed annual assignment. Only a lump sum on account of actual expenses need be charged in each case.

(G. I., F. D., No. 520, dated 24th January 1873, and G. I., P. W. D., No. 320B., dated 23rd September 1890; *vide* G. R., P. W. D., No. 472 C. W.-1803, dated 6th October 1890.)

3. The public money placed at His Excellency the Governor's disposal on account of his household and tour expenses should be so applied as to maintain his official residences in proper order. Any unspent portion of the sanctioned allowance for the household and tour allowances and of the furniture allowance will not lapse to the General Treasury, but be re-granted as an addition to the fixed allowance for the following year. By the expression "re-granted" it is not implied that each year formal sanction, which would involve quite useless corre-

spondence, must be given, but merely that the Government of India has authorized the addition of the unexpended portion of the allowance of one year to the next year's allowance. (G. I., F. & C., No. 2152, dated 13th August 1880; *vide* G. R. Nos. 3100, dated 28th August 1880, and 883, dated 29th March 1886.)

4. Charges on account of press messages sent by the Private Secretary to His Excellency the Governor may be included in that officer's contingent bills. (G. R. No. 3963, dated 18th October 1882.).

5. Bearing charges on account of foreign telegrams re-addressed to His Excellency the Governor or the Private Secretary may be recovered in the same way as charges for State telegrams on a certificate to the effect that 'the telegram was received on Her Majesty's Service' being given on the back of receipts from the Telegraph Department. (G. R. No. 3310, dated 1st November 1886.)

6. The orders contained in the Resolution of the Government of India No. 111, dated 10th January 1885, are made general and apply in all provinces. With effect from the commencement of 1884-85 all charges of the nature described in that Resolution are to be adjusted in the manner therein prescribed. (G. I., F. & C., No. 709, dated 23rd December 1885; *vide* G. R. No. 87, dated 14th January 1886.)

7. As the charges for the supply of water to Government are defrayed from Provincial Revenues, the charge for the water supplied to the dispensary attached to Government House at Parel should be met from the same source. (G. R. No. 1181, dated 2nd May 1888.)

8. Expenditure charged against the annual grant of Rs. 3,000 on account of presents and charities made by His Excellency the Governor of Bombay should be admitted by the Accountant General upon bills unsupported by vouchers, signed and certified by the Military Secretary to His Excellency the Governor, and showing the items in the same details as at present so as to make it clear that each item charged comes within the definition of the objects of the grant as specified in the following statement:—

Presents to the household servants of Europeans who entertain His Excellency the Governor and staff when on tour.

" to the servants of Native Princes and Chiefs, &c., who may have been placed at His Excellency's disposal for one purpose or another.

" to jugglers, snake charmers and dancers, &c., who may have been deputed by any Native Princes, Chiefs, &c., to give performances before His Excellency.

" to men in charge of mosques, tombs, temples, &c., visited by His Excellency.

Presents to servants at dák bungalows and refreshment rooms.

„ to ships' stewards, crews, boatmen, &c., when travelling by sea or river.

„ to any individual or institute deserving of charity.

„ to coachmen and syces when travelling by dák.

(G. I., F. & C., No. A.–2632, dated 26th May 1894; *vide* G. R. No. 1934, dated 8th June 1894.)

9. The Government House* at Mahábaleshvar is liable to the conservancy cess levied by the Malcolmpeth Municipality. No sanction of Government is needed to the payment of the tax, which should be made out of the contract allowance of His Excellency the Governor. (G. R. No. 3315, dated 29th July 1897.)

10. Establishments should make their own arrangements for providing themselves with water. (G. R., R. D., No. 104, dated 6th January 1871.)

11. All establishments for the supply of water at kacheris or elsewhere should be discontinued throughout the Presidency. This ruling applies to the Educational in common with other Departments. But where Local Boards desire to retain the expenditure and provide for it in their budgets, Government will not interfere. An exception has been made as regards the offices of the Collectors of Dhárwár, Belgaum and Bijápur. (G. Rs. Nos. 2431, dated 16th August 1872, 3505, dated 9th November 1872, 195, dated 16th January 1873, and 3172, dated 15th July 1898.)

12. The case of Aden is different from that of any station in British India, and the rule which has been made generally applicable throughout the Presidency discontinuing charges on account of water establishments should not be applied to Aden. (G. R. No. 4016, dated 21st December 1872.)†

13. The Salt establishments may, as they differ from all others, be exempted from the rule which has been passed for the abolition of watermen. (G. R. No. 19, dated 3rd January 1873.)†

14. Except in cases where sanction has been specially accorded to the incurring of expenditure on account of water establishments, no charge on this account should be passed. (G. R. No. 4132, dated 12th November 1878.)

15. Government cannot sanction charges on account of water supplied to prisoners under trial except under very special circumstances. (G. R. No. 1718, dated 19th May 1880.)

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* The cost of making or repairing lawn tennis courts attached to a Government House is a charge against public revenues and should be met from the repair grant for that House. (G. I., P. W. D., No. 171-A.-C. W., dated 9th October 1893; *vide* G. R., P. W. D., No. 421–A–1662, dated 26th idem).

† Charges of water-supply (Aden and Salt Department) are contract contingent charges.

16. The Collector of Salt Revenue is allowed a discretionary power to engage carts for supplying water to the establishments at Khun and Bávliári Bandars, provided the sanctioned grant is not exceeded. (G. R. No. 1652, dated 9th May 1884.)

17. Expenditure on account of khaskhas tatties will be only allowed in the cases of the officers, noted in the margin, for whom hot-weather establishments have been sanctioned by Government or who have been permitted to incur annual expenditure for the purchase of khaskhas tatties. (G. C. No. 3736, dated 18th October 1873, and G. Rs. Nos. 4245, dated 1st December 1873, 4321, dated 10th December 1873, 4510, dated 29th December 1873; 1278, dated 24th April 1874, 936, dated 25th February 1876, and 2442, dated 7th June 1876.)

Judge of Shikárpur.
" Hyderabad.
Superintendent of Police, Shikárpur.
" " Hyderabad.
Collector of Hyderabad, his Deputies and Extra Assistants.
" " Shikárpur " "
Political Superintendent, Upper Sind Frontier.
" " Thar and Parkár.
Opium Agent, Indore.
Political Resident, Aden.
Political Agent, Káthiáwár.
Assistant Conservator of Forests, Shikárpur.
Educational Inspector in Sind.
Settlement Officer, Left Bank District.
Superintendent, Photozincographic Office, Poona.
Judge of Poona and his Assistant.
Superintendent, Hyderabad Jail.
" Shikárpur "
Assistant Conservator of Forests, Hyderabad.
Judge of the Small Cause Court, Poona.
Assistant Conservator, Naushahro Division.

18. Hot-weather establishment in the same proportion as in the Hyderabad District should be allowed from April to July to the Deputy Collectors of Sehwan, Jerruck and Shahbandar, and the Extra Assistant Collector at Sehwan. (G. R. No. 4467, dated 23rd December 1873.)

19. Punkhá-pullers should be allowed in the Aden Church, which is understood to be solely used by the Garrison. In other churches they must be paid for by the congregations. (G. R., R. D., No. 5041, dated 10th October 1871.)

20. Charges an account of khaskhas tatties and chicks for schools in hot stations cannot be allowed. (G. R. Nos. 1441, dated 22nd April 1078, and 2010, dated 5th June 1878.)

21. Special punkhá-pullers should not be employed in any Civil office. Where punkhás are found absolutely necessary they must be pulled by the office peons. (G. R. No. 2958, dated 16th August 1880.)

22. The above ruling should not be held applicable to the St. Thomas Cathedral and the European General Hospital, Bombay. (G. R. No. 3351, dated 17th September 1880.)

23. The name of the Divisional Forest Officer, Jacobabad, may be added to the list of officers authorized to entertain hot-weather establishments. (G. R. No. 2781, dated 15th August 1884.)

24. The Conservator of Forests, Sind Circle, is authorized to incur charges on account of hot-weather establishments within the following limit:—

Rs. 14 per mensem for 2 punkhá-pullers.
„ 28 per annum „ 2 khaskhas tatties.

(G. R. No. 3297, dated 30th October 1886, and G. R., R. D., No. 1653, dated 4th March 1891.)

25. The expenditure biennially of Rs. 30 for the purchase of khaskhas tatties for the office of the Commissioner, Central Division, is sanctioned. (G. R. No. 2000, dated 26th June 1888.)

26. The following rules have been prescribed by the Government of India in regard to charges by public officers for section writing, that is, for copying manuscript by piece-work:—

1. No officer may make a charge for section writing, unless with the previous sanction of the authority that would be needful to authorize him to employ an establishment, permanent or temporary.

2. Whenever sanction is given to a charge for section writing, the number of words to be copied for one rupee and the rate to be charged for tabular work shall be specified.

3. Sanction may be given to the expenditure in any office of a specified maximum sum during a year, or during any shorter period that may be fixed, and within that specified sum the charge may be passed subject to the following conditions:—

(*a*).—The names of the persons to whom, and the number of words, or the measure of tabular matter for which, the payment has been made must be stated.

(*b*).—No contract or periodical allowances may be charged as section writing.

4. Save with the special sanction of the Local Government, no person in the receipt of a salary from the Government may receive payment for section writing. This rule applies to section writing paid for by Government; there is no objection, *e. g.*, to a clerk in a District Magistrate's office being allowed to copy, out of office hours, at section rates, papers required from the Court by private parties at their own cost.

(G. I., F. D., Nos. 4018, dated 5th November 1872, and 2030, dated 31st March 1875; *vide* G. Rs. Nos. 3583, dated 21st November 1872, and 1287, dated 17th April 1875.)*

27. The attention of all District Magistrates is called to the foregoing rules. The rule which requires previous sanction before a charge for section

* *Vide* also Article 98 (*c*), Civil Account Code.

writing is made should not be overlooked. All that is required is that District Magistrates should have the previous sanction of Government to spend a certain sum upon section writing, and within that sum all bills will be passed.

The sums required for copying depositions for the Public Prosecutors will be at the disposal of the District Magistrates, who will pay the bills which may be presented them, and which must be signed by the Sessions Judge. The Public Prosecutor's countersignature is unnecessary, as the Sessions Judges will see that the sums entered in the bills are properly checked before the bills are signed. (G. Rs. Nos. 2553, dated 19th August 1874, and 3073, dated 14th October 1874.)

28. Section writing should be paid at the rate of 1 anna per hundred words for copying and 2 annas for tabular work, no distinction being made between English and Vernacular copies. This order is not meant to interfere with orders by the High Court. (G. Rs. Nos. 3356, dated 11th November 1874, 596, dated 16th February 1875, and 3933, dated 21st December 1888.)

29. In Sind the rates for section writing should be those laid down by the Sadar Court of Sind, *viz.*, 2 annas per folio of 90 words in English and 1 anna per folio of 90 words in Sindhi. (G. R. No. 3644, dated 4th September 1876.)

30. Charges similar to the one referred to in the appended letter No. 794, dated 27th February 1879, from the Collector of Khándesh to the Commissioner, Central Division, should be passed by the Accountant General up to Rs. 10 in each case under the authority of the controlling officers, without a reference to Government:—

"I have the honour to request you will be so good as to obtain the sanction of Government to the payment of annas 6 to a clerk in my office for copying a certain document applied for by a party in this Collectorate. The copy was made by the clerk at his leisure, out of office hours ....."

(G. R. No. 1076, dated 28th March 1879.)

31. A sum of Rs. 3,300 representing the annual grant from Government should be placed at the disposal of the Bombay Christian Burial Board. The money should be drawn out by monthly bills to be preferred on the Accountant General by the Chairman and Secretary, who can pay it into the Bank to an account of their own. Their cheques should be signed by the Chairman and Secretary.

All receipts of the Burial Board should be paid into the Treasury, and at the end of each year a classified abstract of receipts should be submitted to Government by the Board in order that Government may see how far they fall short of the annual grant. The Board should at the same time give such explanations of the different items as may be necessary.

Government rely on the Board using their best endeavours to bring the receipts as nearly up to the grant as possible.

(G. R. No. 1005, dated 27th March 1874.)

32. Without limiting the discretion of the Magistracy, it should nevertheless be intimated that references to private medical practitioners, in cases coming up before them for trial, should not be unnecessarily numerous. In ordinary cases of hurt there is no necessity for such a reference. (G. R. No. 147, dated 14th January 1875.)

33. The monthly piece-work abstracts of the Government Central Press should be paid by the Accountant General on the authority and signature of the Superintendent of the Press. (G. R. No. 1942, dated 15th June 1875.)

34. The Accountant General is authorized to pass charges incurred by the Legislative Department for printing work done for that Department at the Yeraoda Central Jail Press. (G. R. No. 3635, dated 23rd September 1882.)

35. The piece-work bills of the Government Central Press should be audited and passed by the Accountant General. (G. R. No. 2429, dated 30th June 1883.)

36. The Accountant General is authorized to pass the overtime bills of the High Court Printing Press up to Rs. 25 per mensem. (G. R. No. 25, dated 23rd January 1882.)

37. Charges on account of gádis, takiás and jajams are always allowed. Cushions on clerks' chairs only are prohibited. (G. R. No. 3601, dated 5th November 1875.)

38. District Superintendents of Police will be allowed more than one cart for the conveyance of their office records while on tour, on the understanding that the expenditure is met from their contract grants.

Note.—In Sind, when carts are not available and camels are engaged in their stead, two camels are considered the equivalent of one cart.

(G. R., F. D., No. 5057, dated 26th October 1899, and G. R., J. D., No. 3104, dated 3rd May 1898.)

39. Government recognise the propriety of affording relief in cases of real necessity where medical practitioners not in the service of Government have to attend on Government servants and others, and the Collectors must take care that the liberality of Government is not abused. Government cannot lay down any distinct rules, but they must rely on the discretion and judgment of local officers. All bills, however, incurred under this authority must be sanctioned by Government before payment. (G. Rs. Nos. 2840, dated 7th July 1876, and 3112, dated 27th idem.)

40. Government have not undertaken to reimburse to a public servant, who is entitled to the gratuitous attendance of a Government medical officer or to medicines from a Government dispensary, fees which he may have occasion to pay to a medical practitioner, not in the public service, or the cost of medicines which he may purchase privately. (G. I., F. D., No. 2067, dated 28th July 1877.)

41. Officers who unauthorizedly incur expenditure on account of the employment of pleaders to conduct cases will, unless very sufficient grounds to the contrary are shown, be left to pay such unauthorized charges themselves. (G. R. No. 2919, dated 27th June 1877.)

42. Any expenditure incurred by the State for the deportation of a native of Europe discharged from the service of the Government should be recorded in the public accounts as a charge of the Department from which he is discharged. (G. I., F. D., No. 214, dated 28th April 1877; *vide* G. R. No. 2325, dated 15th May 1877.)

43. Sanction need not be applied for for small excess expenditure on account of grain compensation and other ordinary recurring charges admissible under audit rules. On reasonable explanations being furnished, such excess charges will be admitted by the Accountant General against the general grant for the services to which they relate and duly accounted for in the annual appropriation statement. (G. R. No. 4861, dated 14th May 1877.)

44. Petty charges of the nature of wafers, &c., incurred by Commissioners of Divisions may be passed by the Accountant General at his discretion, when the amount indicates that their purchase is exceptional and emergent. (G. R. No. 4755, dated 20th December 1878.)

45. The Accountant General is authorized to pass, without reference to Government, petty miscellaneous expenditure not exceeding in any case Rs. 10, the necessity for which appears obvious. (G. R. No. 675, dated 25th February 1879.)

46. Bills for shroffing specie remittance need not be sent to Government for sanction when they are within the limit of Rs. 10 and appear otherwise reasonable. (G. R. No. 1532, dated 2nd May 1889.)

47. The Accountant General is authorized to pass unusual charges out of the contingencies of the Victoria and Albert Museum on the authority of the Director of Public Instruction, any cases where further orders seem necessary being brought to the notice of Government. (G. R. No. 2213, dated 27th June 1879.)

48. No lights should be allowed to Police Inspectors and Chief Inspectors unless paid for from the petty supply fund. No lights should be allowed

to patrols. The dark lanterns for patrols in *towns* are useful, but unless the Municipalities of these towns supply dark lanterns and oil, no lights should be used at all. No lights should be allowed at any outpost except for special reasons which should be explained. If there is a lock-up at the outpost a light should only be allowed when prisoners are confined in them.

Lights at quarter guards may be used, but lights should not be ordinarily used in the Savárs' lines; if for any emergent reason they are on any occasion necessary, then only should such charges be allowed.

No other lights but those sanctioned above should be allowed anywhere from public funds. (G. R. No. 3355, dated 30th September 1879.)

49. All Police stations, including those in Sind, should be lighted. (G. R. No. 279, dated 20th June 1876.)

50. Municipalities everywhere should provide the exterior light required for Police stations within their limits. The interior lights will be provided by Government. (G. R., J. D., No. 6718, dated 19th November 1886.)

51. The Accountant General may pass charges, debitable either to the General Revenues or to Local Funds administered by Government, sanctioned by any Department of Government without requiring the confirmation of the Financial Department, provided—

(1) They do not exceed some definite amount, say, Rs. 500.

(2) They are such as are open to no financial objection and do not contravene any financial rule.

(3) They are not recurring charges and do not commit the Government to future expenditure.

(4) They are such as it may be reasonably assumed would be sanctioned by the Financial Department.

(G. Rs. Nos. 2571, dated 25th July 1880, and 5040, dated 24th December 1889.)

52. The Collector of Belgaum may incur an expenditure not exceeding Rs. 30 per annum in getting Portuguese letters translated into English. (G. R. No. 3646, dated 12th October 1880.)

53. Commissioners are authorized to sanction charges on account of repairs, &c., of boundary pillars between British Territory and Native States up to a limit of Rs. 50. (G. R. No. 2439, dated 7th July 1881.)

54. The remuneration of village servants who perform revenue duties only should be debited to "Land Revenue" and the remuneration of those who perform police duties only should be debited

to "Police." (G. R. No. 3568, dated 16th September 1882.)

55. Charges on account of village officers performing revenue as well as police duties should be debited in the proportion of two-thirds to the debit of 'Land Revenue' and one-third to the debit of 'Police.' (G. I., F. & C. No. 2892, dated 28th August 1883; *vide* G. R. No. 3308, dated 12th September 1883.

56. The cost of tent pegs for office tents supplied by Government should be met from petty supply or contingent allowances. (G. R. No. 1046, dated 13th March 1883.)

57. The sum of Rs. 200 should be placed annually at the disposal of the Collector of Salt Revenue, Sind, to enable him to reward persons affording him secret information regarding the illicit manufacture of salt and offences of a similar nature. All unspent balances will lapse at the end of the year. (G. R. No. 1321, dated 5th May 1885.)

58. The Educational Department of the Secretariat is authorized to sanction grants to Municipalities from Provincial Revenue in aid of primary education within the budget allotment on the principles laid down in the Resolution in that Department, No. 1200, dated 15th July 1884, without reference to the Financial Department. (G. R. No. 1501, dated 21st May 1885.)

59. Telegrams should not be sent except in cases in which there is a distinct advantage in communicating by telegraph, and urgent telegrams should not be despatched when, as is frequently the case, deferred telegrams at one-fourth of the cost would serve the purpose equally well. (G. R. No. 1558, dated 27th May 1885.)

60. The following scale gives the number of camels that may be hired for the carriage of office records, &c., of the Deputy Conservator of Forests, Sind Circle, and the Divisional Forest Officers in Sind:—

Deputy Conservator... 7 camels, Rs. 7 each for 6 months.

Divisional Forest Officers.

Hyderabad	...	4	camels,	Rs. 7	each,	7	months.
Jerruck ...	...	4	„	„ 7	„	7	„
Naushahro	...	4	„	„ 7	„	7	„
Jacobabad	...	4	„	„ 7	„	7	„
Sukkur ...	...	4	„	„ 7	„	7	„

(G. Rs. Nos. 2229, dated 4th August 1885, and 3357, dated 5th December 1885, and G. Rs., R. D., No. 7174, dated 2nd October 1893, and 8731, dated 8th November 1895.)

61. The Deputy Sanitary Commissioner, Southern Registration District, should, like the other Deputy Sanitary Commissioners in the Presidency proper, arrange to accommodate his office records, &c., in two carts while moving on tour. (G. R. No. 285, dated 4th February 1886.)

62. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of photographs of habitual smugglers of opium. (G. R. No. 1503, dated 28th May 1886.)

63. The Collector of Salt Revenue, Bombay, is authorized to admit charges on account of house-tax, &c., preferred by Municipalities on buildings belonging to the Salt Department. (G. R. No. 1360, dated 8th May 1888.)

64. The Accountant General is authorized to pass charges incurred in the Revenue, Financial and General Departments of the Secretariat on account of coir-matting. (G. R. No. 1987, dated 25th June 1888.)

65. The expenditure upon the destruction of dogs being entirely at the discretion of the District officers, they should regulate the operations according to the funds available. If any of the dogs were killed within municipal limits, the charges might fairly be borne by Municipalities under amended Section 24, clause (21) of the Bombay District Municipal Act. (G. R. No. 362, dated 28th January 1889.)

66. Rule I of the Rules prescribed in Article 95 of the Civil Account Code, fifth edition, regarding the adjustment of the cost of inter-departmental adjustments, applies both to cash and transfer transactions. (G. I., F. & C., No. 378, dated 23rd January 1889; *vide* G. R. No. 808, dated February 1889.)

67. When the Commissioner of Police, Bombay, applies for the sanction of Government to the purchase of a horse to replace one rendered unfit, the cause of the unfitness should be stated, but no veterinary certificate need be submitted. (G. R. No. 4392, dated 1st November 1889.)

68. It is not necessary that an attempt should be made in the future any more than appears to have been done in the past to separate the cost of carriage of records used for one kind of work from the cost of carriage of those used for another kind. The records of a Collector's office must be considered as a whole and cannot be sub-divided, for the purpose of debiting portions of cost of carriage to different heads, into "Political" and "Land Revenue," any more than the records other than political can be sub-divided into a variety of heads, such as Land Revenue, Excise, Law and Justice, Police, Education, Medical, &c. The cost of carriage of all alike must be held to be an ordinary charge of District Administration, subordinate to 3, Land Revenue. (G. R. No. 804, dated 6th March 1891.)

69. The Collector of Land Revenue, Customs and Opium, Bombay, is authorized to pay to members of the Commission appointed under Section 5 of the Boiler Inspection Act III of 1887 the fee prescribed by Rule 13 of the rules under that Act in all cases in which Government may direct

the members to be called together for the discussion of any question connected with the working of the Act. (G. R. No. 4198, dated 3rd December 1891.)

70. A grant of Rs. 800 is sanctioned for expenditure in connection with the annual Dáng Darbár. (G. R. No. 119, dated 11th January 1893.)

71. When permission is given for the inclusion in the budget of such items as charges on account of record shelves it is expected that detailed reports showing the necessity for the expenditure will be submitted to Government later. (G. R., R. D., No. 7718, dated 20th October 1893.)

72. Sirpáo allowances may continue to be made to the undermentioned Thákors at the rates mentioned below:—

		Annually.		
To the Thákor of Gámph ...	... Rs.	32	8	0
„ „ Limdi	... „	139	8	0
„ „ Utelia	... „	23	4	0
„ „ Gángad ...	... „	28	0	0
„ „ Bholád ...	... „	37	4	0
		Biennially.		
To the Thákor of Jaska	... Rs.	18	8	0
„ „ Rojka	... „	28	0	0

These allowances are not to be paid in cash but in the shape of presents in kind. (G. Rs., F. D., No. 2563, dated 24th July 1884, and No. 3586, dated 2nd November 1894.)

PART IX.—LOCAL FUNDS.

1. Funds have been created by various laws and orders, the appropriation of which is restricted to defined purposes. It is often found inconvenient that the action and discretion of the Executive authorities should be thus hampered and confined: moreover, such funds are apt to be forgotten and sometimes misused. It is therefore decided that, in future, no fund shall be constituted by any executive order without the special permission of the Government of India in the Financial Department, and that, in like manner, provision shall not be made by the Government, in any bill to be introduced into any Legislative Council in India, for the creation of such a fund until the expediency of the measure has been specially considered in the Financial Department of the Government of India.

It should be understood that, as a rule, objections are felt to the creation of such funds, and especially to their creation by an Act of the Legislature, unless, in any case—as, for instance, in the case of the "University Fee Fund,"—the assets and liabilities are altogether separate and distinct from the general assets and liabilities of the State.

Before proposals are submitted for the creation of a fund with special separate liabilities, and from assets that would otherwise belong to the general treasury of the Government, either Imperial or Provincial, it should always be carefully considered whether the object in view cannot be attained by some simpler and more elastic method which would be less subject to oversight or abuse, and which would not require so much vigilance and supervision by the Government.

(G. I., F. D., No. 1275, dated 19th June 1877; *vide* G. R. No. 2986, dated 3rd July 1877.*)

2. The transactions in connection with the Pleaders' Examination fees and charges in the Presidency should be treated as an Excluded Local Fund, which will remain under the control and management of the High Court. The whole expense of the examinations must be met from this Fund, to which purpose alone it is to be applied.

The Commissioner in Sind should budget for the expenses of the Pleaders' Examination in Sind, as well as for the receipts from the fees which should be paid into the Treasury to the credit of Provincial Services as received.

(G. Rs. Nos. 3844, dated 21st December 1874, 2871, dated 5th September 1894, and 3316, dated 26th September 1895.)

3. There are obvious objections to the establishment of Printing Funds, the transactions of which are kept out of the public accounts. (G. I., F. & C., No. 2883, dated 5th August 1882; *vide* G. R. No. 3215, dated 23rd idem.)

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* *Vide* Article 267 of the Civil Account Code, Vol. I.

4. Government have no objection to the Collector of Khándesh executing private printing work for Local Funds, Municipalities, &c., and to his expending the receipts on his Press at Dhulia. They have also no objection to his receiving a grant from Local Funds to the support of the Press, provided he recoups the Local Funds with the value in work done, or cash receipts for private work executed for Municipalities. (G. Rs. Nos. 3095, dated 28th September 1875, and 2614, dated 1st August 1895.)

5. The Nárukot State Fund is to be treated as an Excluded Local Fund. (G. R. No. 3114, dated 11th November 1885.)

6. The receipts and charges of the local Police Funds in the Political Agencies noted in the margin, where the Gáekwár's Contingent has been replaced by a newly organized Police force, should be shown in the Government accounts under "Excluded Local Funds," and the Accountant General should apply the ordinary Account Code rules in their audit. (G. R. No. 3432, dated 13th November 1886.)

Káthiáwár.
Mahi Kántha.
Rewa Kántha.
Pálanpur.

7. The Accountant General should keep the accounts of the Political Police Funds separately from the Presidency Police charges. (G. R. No. 2145, dated 11th July 1888.)

8. The Accountant General is authorized to have the reports of the receipts and expenditure of Excluded and Incorporated Local Funds printed at the Government Central Press. (G. R., G. D., No. 3858, dated 1st November 1888.)

9. The system of payments by cheques should be introduced in regulating the disbursements from the Excluded Funds noted in the margin, which are not subject to the Accountant General's audit. The Administrator should draw the amounts on cheques and the Treasury Officer will cash the cheques if the fund has a sufficient balance at its credit.

EDUCATIONAL ENDOWMENT FUNDS OF THE FOUR DIVISIONS.

Rewa Kántha Agency.

Rewa Kántha General Fund.
Mewás Administration Fund.

Mahi Kántha Agency.

Mahi Kántha Local Funds.
Sábar Kántha Thána Fund.
Kunbi Infanticide Fund.

Sátára.

Sátára Civil Station Fund.

The Personal Assistant to the Political Agent, Mahi Kántha, may sign the cheques during the absence of the Agent from head-quarters.

As regards the Educational Endowment Funds, the Principals of Colleges, &c., to which the Trusts are attached will be recognized as Administrators.

(G. R. No. 1377, dated 1st April 1889.)

10. The cost of establishment and other charges of the Government Central Book Depôt

should, as far as possible, be covered by the profits on the sale of the books, and the Director of Public Instruction should endeavour to ensure this object by an addition to the price of the books. (G. R. No. 2735, dated 24th July 1882.)

11. By the Local Funds Acts of 1865 and 1869 the levy of a cess for local purposes was authorized from farmers of sáyar revenue. In 1873 the Government of India objecting to the levy of local cess on excise, an item of Imperial revenue, directed that the levy should cease and at the same time added to the Provincial allotment a sum equal to that produced by the cess. This new allotment was rateably distributed by the Bombay Government amongst the Local Funds of the several Collectorates and has formed ever since a part of the Provincial grant-in-aid of Local Funds.

The law as to District Local Funds is now contained in Bombay Act I of 1884. The assets of the District Local Fund are set forth in Section 44. Among them are (*a*) the cess on land revenue levied under the Acts of 1865 and 1869, and (*g*) all sums placed by Government to the credit of the fund. The Provincial grant-in-aid comes under the latter head.

Under Section 47 the District Local Board is required to assign and pay to every Cantonment Committee within the district a sum equal to two-thirds of the cess on land revenue levied on land within the Cantonment, and may so assign and pay the remaining one-third also.

But the District Local Board has no similar duty or discretion with regard to money granted to it by Government. The District Local Board has no authority over such portions of the district as are within a Military Cantonment, and (Section 45) Local Boards may make expenditure from the Local Fund outside of the area subject to their authority only for the benefit of the said area.

It appears, then, that not only is a District Local Board not bound to make a grant to a Cantonment Committee or to a Municipality, but it cannot legally make such a grant.

Government are aware that it has been argued that all sections of the community which contribute to the excise revenue are entitled to claim a part of the grant made by the Government of India in 1873. But it is clear that the addition then made to the Provincial allotment is a part of the Provincial revenue at the disposal of the Government.

The Provincial contribution given in lieu of the cess on excise revenue should be credited one-third to "Education" and two-thirds to "Road Fund." The two-thirds credited to "Road Fund" is until further orders to be considered part of the fund available for expenditure at the discretion of the District Local Board.

(G. Rs. Nos. 2555, dated 23rd July 1884, and 1610, dated 3rd June 1885.)

12. The countersignature of controlling officers to bills on account of charges payable from Local Funds is not necessary, as the responsibility of controlling expenditure has been vested in District and Local Boards by the Local Boards Act and rules framed thereunder. (G. R. No. 2115, dated 27th July 1885.)

13. Grants made by the Director of Public Instruction from the provincial assignment in aid of Local Fund schools should be paid in cash at the treasuries to the credit of the Local Funds concerned, instead of being adjusted in the Accountant-General's Office. (G. R. No. 2300, dated 11th August 1885.)

14. The sanction of Government is not necessary to the addition of Municipal and private contributions to Local Fund budgets. (G. R. No. 2556, dated 7th September 1885.)

15. The accounts of each District Local Board should be published in the *Government Gazette* by the Collector, and the Accountant General should forward the accounts, after verification, to the Collector concerned and not to Government, unless orders on any particular point are needed. (G. R. No. 1, dated 3rd January 1887.)

16. Charges incurred on account of the publication in newspapers of rules under the Indian Steam Ships Act VII of 1884, should be defrayed from the Steam Vessel Survey Fund. (G. R. No. 973, dated 20th March 1890.)

17. The balances of the Bombay Local Fund Pension Fund deposited with Government should be credited with interest at $3\frac{1}{3}$ per cent. per annum with effect from 1st October 1894. (G. I., F. & C., No. A-5550, dated 2nd November 1894; *vide* G. R. No. 3774, dated 17th idem.)

PART X.—BANKS.

A. Savings Banks.

1. The Government of India has never contemplated allowing interest, as a general rule, on judicial deposits; and accordingly they should not, without special order in each case by competent authority, be invested, or received in a Government Savings Bank.

Should, however, a Court of Justice empowered by law to order the investment of such deposits at interest in any particular case, direct such investment, the amount so ordered to be invested may, under the orders of the Court, be received into a Government Savings Bank at the usual interest allowed upon Savings Bank's deposits, and subject in every respect to the rules and limitations which govern such deposits.

(G. I., F. D., No. 1076, dated 17th February 1875; *vide* G. R. No. 761, dated 2nd March 1875.)

2. The remittance by a Government Savings Bank of Savings Bank deposits to England or elsewhere is entirely unauthorized, and such remittances should not be made. (G. I., F. D., No. 3209, dated 30th September 1876; *vide* G. R. No. 4269, dated 17th October 1876.)

3. Such accounts as 'Collector of Khándesh on account of Printing Press Fund' are accounts of public moneys and should be held in revenue deposit. Such funds cannot be invested in the Government Savings Bank. (G. R. No. 287, dated 24th January 1885.)

4. All Resolutions bearing on the subject of Post Office Savings Bank are to be communicated to the Postmaster General. (G. R. No. 435, dated 31st January 1889.)

5. In supersession of all existing orders on the subject, the Governor General in Council is pleased to prescribe the following revised rules for the guidance of depositors in the Post Office Savings Banks:—

Rules for the guidance of Depositors in Post Office Savings Banks.

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Rules for the guidance of Depositors in Post Office Savings Banks in India.

DEFINITIONS.

1. For the purposes of these rules—

Deposit means money paid into a Post Office Savings Bank by, or on behalf of, a depositor.

Depositor means the person by whom, or on whose behalf, money is deposited.

Account means the account of a depositor in a Post Office Savings Bank.

Balance means the balance at credit of an account.

Minor means a person who has not completed the age of 18 years.

Guardian includes a father, or, if the father be dead, a mother, or, if both parents be dead, and no guardian of the minor has been appointed by will or deed or under any enactment for the time being in force in British India, any adult relation of the minor with or by whom the minor is residing or being maintained.

Director General means the Director General of the Post Office of India.

Postmaster General means the chief postal authority in any province or place to which the system of Post Office Savings Bank is extended.

OBJECT OF GOVERNMENT IN ESTABLISHING POST OFFICE SAVINGS BANKS.

2. The object of Government in establishing Post Office Savings Banks is to provide a ready means for the deposit of savings, and so to encourage thrift. Savings Banks are not to be used for the purpose of keeping a current account, and the Comptroller, Post Office, is empowered to close an account should he have reason to believe that the depositor has used the Savings Bank for a purpose for which it was not intended.

BUSINESS HOURS.

3. Post Office Savings Banks will be open for the transaction of business between the hours of noon and 4 P.M. every day, with the exception of Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday. These hours may, under the authority of the Postmaster General, be altered to suit local circumstances.

POSTAL OFFICIALS BOUND TO SECRECY.

4. The officers of the Postal Department engaged in the receipt or payment of deposits are not allowed to disclose the name of any depositor, or the amount deposited or withdrawn by him, except to the Postmaster General or other officers of the Department engaged in carrying out the provisions of these rules.

PERSONS WHO MAY DEPOSIT MONEY.

5. Any person may deposit money in a Post Office Savings Bank, (*a*) on his own behalf, or (*b*) on behalf of any minor relative, or (*c*) on behalf of any minor of whom he is the guardian.

Exception.—A Government official may not open an account on behalf of a minor of whom he is the official guardian.

Explanation.—Minors are allowed to deposit money in their own names and, women, whether married or single, are allowed to deposit money in their own names, but subject, in the case of married women, to the limitation laid down in Rule 6 (iii).

LIMITATIONS AS TO OPENING ACCOUNTS AND DEPOSITS.

6. (i) Any person may open an account in his own name, but may not have more than one such account open.

(ii) In addition to the account which a person may open in his own name, he may open any number of separate accounts on behalf of any minors who are related to him or of whom he is the guardian, provided that he shall not open more than one account on behalf of each such minor.

(iii) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name ; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

Note.—Warrant and Non-Commissioned Officers and men serving in British Regiments can open accounts in Post Office Savings Banks, even though already depositors in Military Savings Banks.

7. Deposits in trust are not allowed, and cannot be recognised.

8. Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm.

9. The smallest sum of money that can be deposited at any time is four annas; and no sum can be deposited that includes a fraction of an anna.

10. A depositor may not deposit a larger sum than two hundred rupees in all during any one official year, April 1st to March 31st inclusive, and may not have at any time more than two thousand rupees at his credit exclusive of interest. The total amount of an account opened by a relative or guardian on behalf of a minor may not exceed one thousand rupees exclusive of interest.

Note A.—The annual limit of Rs. 200 is to be reckoned irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it.

Note B.—When an account is transferred from one Savings Bank (whether Post Office or Presidency) to another, only such portion of it as was deposited in the current year shall be included in calculating the limit of Rs. 200.

Note C.—Sums deposited for the purpose of immediate investment in Government Securities through the Post Office under Rule 43 are not reckoned in calculating the annual limit of Rs. 200 or the maximum limit of Rs. 2,000 (or Rs. 1,000 in the case of an account on behalf of a minor).

Explanation.—When the balance of an account has reached the maximum limit of Rs. 2,000 (or Rs. 1,000 if the account was opened on behalf of a minor), no further deposit will be allowed except for the purpose of immediate investment. The balance may, however, be increased by the addition from year to year of interest calculated on the maximum limit of Rs. 2,000, or Rs. 1,000, as the case may be.

POWERS TO WITHDRAW MONEY AND LIMITATIONS AS TO WITHDRAWALS.

11. A depositor may withdraw money from his account only once a week. By the term 'week' is meant the period from Monday to Saturday, both days inclusive. A depositor may, therefore, withdraw money from his account on Saturday and again on the following Monday.

12. A minor may only withdraw money deposited by him in his own name. Money deposited on behalf of a minor may only be withdrawn during his minority by his guardian.

13. Women, whether married or single, may withdraw money deposited by them in their own names; and married women may also withdraw money deposited by them as single women, in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married, or becomes married after the account has been opened on her own behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

14. A depositor may not withdraw a smaller sum than four annas, and he may not withdraw any sum which includes a fraction of an anna unless it be to close his account, in which case he may withdraw the whole balance at his credit.

HOW TO OPEN AN ACCOUNT.

15. Any person wishing to open an account should apply to the nearest Post Office that is a Savings Bank. Application need not necessarily be made in person; but the applicant must state his name, his occupation or profession, and his place of residence. If he be a native, he must also state his father's name and caste.

16. The intending depositor must sign a declaration, in the following form, that he has read and accepted the Post Office Savings Bank rules. If he be unable to write, he must attend personally, and, in the presence of a witness, affix his mark or seal to the declaration, to be attested by the signature of the witness. If he should apply in person, a copy of these rules will be given to him to read, or they will be read and explained to him, should he be unable to read. If he should not apply in person, a copy of these rules with the form of declaration will be sent to him and he must present the declaration, duly signed, with the first deposit.

Form of Declaration to be signed by depositor on making first deposit.

'I hereby declare that the Post Office Savings Bank rules have been read {by me / to me}, and that I accept them as binding upon me.

'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank.'*

17. Women may open accounts in their own names through their agents, or, if they are married women, through their husbands or agents. The agent or husband will be required to produce a letter of authority from the depositor and to sign a declaration that the depositor understands and accepts the rules. No postal official may under this rule be the agent of any woman, except his own wife, in respect of an account held in the Post Office in which he is employed.

18. When the declaration is presented, duly signed, with the amount of the first deposit, or when it has been signed by a depositor attending in person to make a deposit, the amount of the deposit will be entered in a pass-book which will be supplied to the depositor, and the entry will be initialled by the Postmaster and stamped with the office stamp. The depositor will be required to sign a receipt for the pass-book, and to give a specimen of his signature in a book which will be kept in the Post Office. If the depositor does not attend in person, he must send a specimen of his signature on a slip of paper to the Post Office.

19. If the account be opened at a Sub- or Branch Post Office, the pass-book for the depositor will have to be obtained from the Head Office. A preliminary receipt for the amount of the first deposit will, therefore, be given to the depositor, who will be informed of the date on which he should call to receive the pass-book. When the pass-book is handed over to the depositor, he will be required to return this preliminary receipt and to sign a receipt for the pass-book, in addition to leaving a specimen of his signature on record in the Post Office. The amount of the original deposit will be entered in the pass-book by the Head Office, and the depositor will therefore have a guarantee that the sum has been received in that office. He should be careful to see that the entry in the pass-book corresponds with the amount entered in the preliminary receipt before giving up the latter.

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* *Note.*—The latter sentence is to be scored through in the case of an account opened on behalf of a minor, in which case the person opening the account must make the following further declarations:—

'I declare that I have no account on behalf of the minor at any Post Office or Presidency Savings Bank.

'I declare that the minor was born on (*date by Christian era as nearly as can be ascertained*).'

PASS-BOOK AND ITS IMPORTANCE.

20. The pass-book will show, in the vernacular of the District or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made and no money can be withdrawn from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the pass-book. Depositors should carefully examine their books before leaving the office, and ascertain that the entries are correct. They should also be careful to keep their pass-books in their own possession, as the Post Office does not accept responsibility for any loss caused to a depositor, if, through his negligence, any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

Note.—In the case of an account opened at a Sub or Branch Post Office, the pass-book will be sent to the Head Office twice in each year, first, as soon as possible after the 15th June, when the pass-book is presented for entry of interest under Rule 29; and, secondly, on the first occasion on which the account is operated upon during the quarter ending 31st December. The depositor will obtain a receipt in exchange for his pass-book, and he must give up this receipt when his pass-book is returned to him.

LOSS OF PASS-BOOK.

21. No charge will be made for the pass-book at first supplied to a depositor, or for any book issued to him in continuation of the original book which will be retained by the Post Office. But if a pass-book be lost or spoiled (except under circumstances over which the depositor has no control), or if any account be re-opened with the permission of the Comptroller, Post Office (under Rule 33), before the expiration of three months from the date of closure, the depositor will have to pay one rupee for a fresh book.

MODE OF DEPOSITING MONEY AFTER AN ACCOUNT HAS BEEN OPENED.

22. A depositor may deposit money at the Post Office at which his account stands as often as he wishes, so long as the prescribed yearly and maximum limits are not exceeded. All that he is required to do is to take or send the amount to be deposited, with his pass-book, to the Post Office. The amount of his deposit will be entered in the pass-book, and the balance struck as shown below. The entry will then be initialled by the Postmaster and stamped with the dated stamp of the office, and the pass-book will be returned to the depositor or his messenger.

Date.	Dated stamp of the Post Office.	Amount of each deposit or withdrawal (to be entered in words).	Amount deposited.	Amount withdrawn.	Balance at credit of the Depositor.	Initials of the Postmaster.
1883.			Rs. a. p.	Rs. a. p.	Rs. a. p.	
3rd April...		Deposited ten rupees ...	10 0 0	...	10 0 0	A.B.C.
15th ,, ...		Deposited twenty-five rupees	25 0 0	...	35 0 0	A.B.C.
12th May ...		Withdrawn three rupees.	...	3 0 0	32 0 0	A.B.C.

NOTE 1.—No deposit may be made to an account which has been ordered to be closed.

NOTE 2.—No deposit may be made to an account opened on behalf of a minor after he has attained the age of 18 years.

23. If the amount be deposited at a Sub or Branch Post Office, the depositor will receive, in addition to the receipt in his pass-book, an acknowledgment from the Head Office, which will generally be the office at the head-quarters station of the district. This acknowledgment will be delivered to him in ordinary course through the Post Office. If it should not reach the depositor in proper time, or if, when it reaches him, it should show any signs of erasure, or should not agree with the entry in the pass-book, the depositor should immediately apply to the Postmaster of the Head Office, the name of which is in the pass-book, and renew his application again and again until he receives a satisfactory reply.

MODE OF WITHDRAWING MONEY.

24. When a depositor wishes to withdraw money, he must present his pass-book personally or by agent (whose name and signature must be entered in the application for withdrawal at the Post Office at which his account stands, with a printed form of application for withdrawal), which can be obtained at the Post Office, signed by himself, and showing the balance at his credit and the amount which he wishes to withdraw. If the depositor is unable to write, he must attend personally and affix his mark or seal to the application. Should he be absolutely unable to attend personally, he must have his mark or seal affixed to the application and attested by some respectable witness, and the Postmaster will make payment to the person presenting this application with the pass-book, after satisfying himself, by such enquiry as he may think proper, of the inability of the depositor to attend and of the genuine character of the application. The mark or seal of a depositor or messenger who cannot write must, at the time he receives payment of a withdrawal, be attested by the signature of a respectable witness (other than the paying officer) who is personally acquainted with the depositor or messenger (as the case may be) and also known to the Postmaster or some member of the Post Office establishment.

25. Should any person other than the father, or, if the father is dead, the mother, wish to withdraw money from an account opened on behalf of a minor and claim to do so as guardian

of such minor, he will be required to fill in, on a form prescribed by the Director General, answers to the following questions and such other questions as may be considered necessary, and will only be allowed to withdraw money on the order of the Postmaster General in accordance with Rule 38:—

(*a*) What is your relationship to the minor?

(*b*) Is the father or mother of the minor dead or are both parents dead? What near relatives of the minor are alive?

(*c*) Have you been appointed guardian of the minor by will or deed or under any enactment in force in British India? (If the reply to this question is in the affirmative, the applicant should produce the documents on which he relies to support his claim.)

(*d*) Are you an adult relative of the minor and does he reside with you, or is he maintained by you?

Note.—In the case of withdrawals made from accounts opened on behalf of minors, the father or other guardian of the minor must sign the following certificate on the application for withdrawal:

'Certified that the amount sought to be withdrawn is required for the use of the minor.'

26. The amount to be withdrawn will be entered in the pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the Postmaster and the dated stamp of the office. The amount will then be paid to the depositor or to the person presenting the pass-book and application, and his receipt taken, in all cases without a receipt stamp, on the Warrant of Payment.

27. If the amount be withdrawn at a Sub-Post Office, payment cannot be made until a Warrant of Payment is received from the Head Office, except in the case of certain selected Sub-Offices, which are authorized to grant Warrants of Payments. If the amount be withdrawn at a Branch Office, payment cannot be made until a warrant of payment is received from the Head Office or from the Sub-Office to which the Branch Office is subordinate when that Sub-Office is authorized to grant Warrants of Payment. The depositor, therefore, or other person presenting the pass-book and application will, except when the account is at one of the selected Sub-Offices, be informed of the date on which he should come to the Post Office to receive payment, and will retain his pass-book. On presentation of the pass-book on the date mentioned or any subsequent date after the arrival of the Warrant of Payment, the amount will be paid to the depositor or other person presenting the pass-book, and his receipt will be taken, in all cases without a receipt stamp, upon the warrant. The necessary entries will then be made in the

pass-book, under the initials of the Sub or Branch Postmaster, and attested by the stamp of the office.

INTEREST.

28. Interest will be allowed at the rate of $3\frac{1}{2}$ per cent. per annum, until further orders, on all deposits, subject to the condition of this rule. This interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month: provided that interest shall only be calculated at the rate of three pies a month on every complete sum of six rupees: provided also that no higher monthly interest than Rs. 5-3-3 shall be allowed on the balance of an account.

NOTE 1.—When an order has been issued to close an account, interest ceases to accrue from the first day of the month in which the order is issued (see end of Rule 32).

NOTE 2.—Interest on the account of a deceased depositor ceases to accrue from the date of issue of notice to the person or persons recognised by the Postmaster General as entitled to receive the balance of the account.

29. The interest calculated as above for each month will be added each year to the balance of each account. Depositors should present their pass-books as soon as possible after the 15th June, in order that the necessary entries may be made in them. If the pass-book be not presented for this purpose, the entry will be made on the next occasion when a deposit is made or when money is withdrawn.

NOTE.—Pass-books of depositors in Sub and Branch Post Offices will be sent to the Head Office for the entry of interest under this rule.

TRANSFER OF ACCOUNTS.

30. A depositor may have his account transferred, free of charge, to any Post Office that is a Savings Bank, *provided that the account shall have been in existence for three months previous to the transfer.* If he should wish to transfer his account, he must present his pass-book personally, or send it to the Post Office, and must in either case make a written application for transfer. The pass-book will be returned to the depositor, who should present it as soon as possible at the Post Office to which his account has been transferred. A depositor in a Presidency Savings Bank may, by application to the Presidency Savings Bank, have his account transferred, free of charge, to any Post Office Savings Bank.

NOTE 1.—Accounts cannot be transferred from one Head Post Office to another between the 16th and 31st March, both days inclusive.

NOTE 2.—Accounts ordered to be closed cannot be transferred.

CLOSING AN ACCOUNT.

31. When a depositor wishes to close his account, he must present his pass-book with a

form of application for withdrawal of the amount shown at his credit in the pass-book. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the pass-book, and a final balance struck. The amount will then be paid to the depositor, and his receipt taken on the Warrant of Payment. The pass-book will be retained in the Post Office. If the application to close an account be presented at a Sub or Branch Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the pass-book will be retained, and that the application and pass-book will, when interest is due, be in all cases sent to the Head Office for the Warrant of Payment, even when the Sub-Office is itself authorized to grant Warrants of Payments for ordinary withdrawals.

32. If an order to close an account be issued by the Postmaster General or the Comptroller, Post Office, under these rules, notice in writing will be sent to the depositor requiring him to present his pass-book and receive payment of the balance at his credit as soon as convenient. After the date of such notice, no deposit will be accepted on the account, and no interest will be allowed upon the balance after the end of the calendar month preceding such date.

NOTE.—An account opened on behalf of a minor must, if still open, be closed by the person on whose behalf it was opened on his attaining the age of 18 years. When the late minor is not in India, and delay would cause substantial hardship, the Postmaster General may allow the late guardian to close the account (on behalf of the late minor) on his indemnifying the Post Office against loss from any future claim. If a minor after attaining the age of 18 years still remains a minor by law or order of a court of justice, his guardian must close the account on the minor completing 18 years of age.

RE-OPENING AN ACCOUNT.

33. A depositor who has once closed an account cannot open another account until after the expiration of three months from the date of closure without the permission of the Comptroller, Post Office: and a depositor whose account has been closed by order cannot open a fresh account in any case without the permission of the authority which ordered it to be closed.

DEAD ACCOUNTS.

34. Accounts in respect of which no transactions have taken place for the periods specified below will be treated as 'dead,' and no subsequent deposit or withdrawal will be allowed in the case of such accounts without the previous orders of the Comptroller, Post Office:

	And when no sum has been deposited or withdrawn and no interest added for—
When the balance of the account does not exceed Rs. 10	3 complete years.

When the balance of the account does not exceed Rs. 100 6 complete years.

When the balance of the account does not exceed Rs. 100 12 complete years.

NOTE 1.—By 'transaction' in this rule is meant not only a deposit or withdrawal, but also the presentation of the pass-book for the entry of interest.

NOTE 2.—A dead account does not lapse to Government, but may be re-opened at any time on the application of the depositor, and the interest that has accumulated will be added to the principal when the account is revived.

PROCEDURE TO BE FOLLOWED IN CASES OF SUCCESSION AND GUARDIANSHIP.

35. If a depositor should die, leaving in a Post Office Savings Bank a balance, whether in cash or in Government securities, or both, not exceeding one thousand rupees, and if probate of his will or letters of administration of his estate, or a certificate granted under Act VII of 1889, be not produced to the Postmaster General within three months of the death of the said depositor, the Postmaster General may pay the said sum of money to any person appearing to him to be entitled to receive it or to administer the estate of the deceased.

36. Balances, whether in cash or Government securities, or both, in excess of Rs. 1,000 may only be paid on production of probate, letters of administration, or a certificate under Act VII of 1889, unless otherwise ordered by the Director General of the Post Office, who has discretionary power to dispense with such evidence in cases where he is of opinion that to require it would cause hardship, and that to dispense with it would involve no appreciable risk. If the balance in excess of Rs. 1,000 be that of a cash deposit account opened on behalf of a deceased minor—the balance of which, excluding interest, cannot under these rules exceed Rs. 1,000—the discretionary power may be exercised even if the condition of hardship be not established.

37. If any depositor become insane or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Postmaster General, then the Postmaster General may, from time to time, make payment out of the deposits to any proper person. Where a committee or manager has been duly appointed to administer the depositor's estate, nothing in this rule authorizes payments to any persons other than such committee or manager.

38. When any person other than the father, or, if the father is dead, the mother, claims to withdraw money from an account opened on behalf of a minor as being the guardian of such minor, the Postmaster General may authorize the applicant to withdraw money from the account for the minor's use, in accordance with the following rules :

(*a*) Where the applicant claims as guardian duly appointed by will or deed, on production of the documents supporting the claim.

(*b*) Where the amount of the account does not exceed Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon his giving evidence to the satisfaction of the Postmaster General that he (the applicant) is the guardian of the minor.

(*c*) Where the amount of the account exceeds Rs. 250 and the applicant does not claim to have been appointed guardian by will or deed, upon the applicant producing a certificate of administration granted under Act VIII of 1890.

(*d*) In any case of doubt the applicant (not being the father or mother of the minor) may be required to produce a certificate of administration, under Act VIII of 1890, before payment is made to him.

NOTE.—An authority given by the Postmaster General under (*b*) will not hold good for a subsequent withdrawal if the balance of the account then exceeds Rs. 250.

PUBLIC ACCOUNTS.

39. The following special conditions govern the opening of 'Public accounts' and their transactions:—

(*a*) Accounts may be opened by secretaries, treasurers, or managers of the funds of any dispensary, church or other religious institution, school, orphanage, asylum or library, or of any other funds contributed for purposes other than the private or personal advantage or amusement of the contributors. Race, racquet, billiard, mess and similar funds, the objects of which are of a private or personal nature, cannot be allowed accounts.

Illustration.—The funds of regimental and public bands, which are maintained for purposes other than private advantage or amusement, are admissible.

Explanation (1)—A library fund is admissible, even though the library is open only to subscribers.

2) If an institution has two or more distinct funds which cannot, under their constitution and in accordance with the conditions imposed by the donors, be amalgamated, an account is admissible for each such fund.

(3) The prohibition of current accounts when applied to a public account extends only to the use of the account for full details of the income and expenditure of the fund, and does not prevent the periodical

credit of subscriptions or other receipts, or the periodical withdrawal of money for expenditure; *e. g.*, a building fund raised for the erection of a church or charitable institution is admissible.

(*b*) Secretaries and managers of benevolent funds (that is, funds formed by mutual subscription as an insurance against domestic misfortune) may be allowed accounts.

(*c*) Officers of Government or of public institutions, such as railway and steamer companies, and the like, who collect subscriptions, voluntary or departmental, from their subordinates for departmental purposes, may be allowed accounts.

(*d*) Public accounts of the kinds specified above must be designated by names indicating the objects to which the money is devoted, as *A—pore Dispensary Fund, Workmen's Sick Fund, etc.*, and information must be given in writing regarding the object and source of income of the fund.

(*e*) Each new public account must be authorized by the Postmaster General before it is opened. The Postmaster General is empowered to direct that a public account be closed should its object at any time be such that the account could not under the rules be opened as a public account.

(*f*) In every case in which the holder of a public account, other than a public account held by an officer of Government in his official capacity, is changed, a fresh declaration (see Rule 16) must be filled up.

(*g*) The limitations laid down in Rule 6 are not meant to prevent any person from opening more than one *ex-officio* or public account.

(*h*) The prohibition against deposits in the name of two or more persons jointly (see Rule 8) does not apply to public accounts.

(*i*) *The annual limit of Rs. 200 for deposits (see Rule 10) do not apply to public accounts. But no public account may have at any time more than Rs. 10,000 at its credit, exclusive of interest, and no interest will be credited on any sum in excess of Rs. 10,000.

* G. I., F. & C., Notn. No. 1031-A, dated 3rd March 1897; *vide* G. N. No. 1099, dated 10th

(*j*) The amount of withdrawals within twelve consecutive months from a public account is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given six months in advance.

(*k*) In the form of declaration (see Rule 16), which every intending depositor is required

to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a public account.

40. No account may be allowed for money—

(1) which is the property of Government, or

(2) which has been received for credit of Government, or

(3) which has been drawn from the Treasury for expenditure on account of Government, or

(4) which is raised by taxation, either local or municipal, or

(5) which is collected or received or held in trust by any public officer or Court in accordance with any law.

NOTE.—Nothing in this rule prevents the opening of an account for a judicial deposit in accordance with a special order passed by a Court of law in a particular case directing the investment of the money in the Post Office Savings Bank. Such an account, when admitted, is subject in every respect to the rules and limitations which govern ordinary private accounts.

REGIMENTAL, POLICE, AND OTHER CONJOINT ACCOUNTS.

41. The following special conditions govern the opening of regimental, police, and other conjoint accounts and their transactions :—

(*a*) The Commanding Officer of a native regiment may open a single account with the Post Office Savings Bank on account of the men of his regiment, making his own arrangements about the separate accounts of the individuals, and about the distribution to them of the interest credited upon the conjoint account. In other respects the account shall, except when the contrary is stated, be subject to the general rules for other accounts. The Commanding Officer must, when opening the account, sign a certificate that, to the best of his belief, the money is the property of the men of the regiment.

(*b*) * District Superintendents of Police and Officers in command or charge of any Police Force may open similar accounts on account of the men of the Police Force under their command or charge.

*G. I., F. & C., Notn. No. 2946A, dated 7th July 1896; *vide* G. N. No. 2343, dated 15th idem.

(*c*) Chairmen of District Boards and Municipalities are also allowed to have similar accounts on account of servants of such boards and municipalities, in accordance with rules which may be sanctioned from time to time by Local Governments.

NOTE.—This rule shall not be held to prevent any native soldier, or any member of the police force, or any servant of a district board or municipality, opening an account of his own in his individual capacity.

(*d*) The annual limit of Rs. 200 and maximum limit of Rs. 2,000 for deposits (see Rule 10) and the limit of Rs. 5-3-3 for monthly interest (see Rule 28) do not apply to accounts opened under this rule.

(*e*) Except with the special sanction of the Director General, the amount of withdrawals within twelve consecutive months from an account opened under this rule is limited to Rs. 2,000, unless the person who holds the account gives notice to the Post Office at which the account stands of his intention to make additional withdrawals. The notice must specify the amount to be withdrawn and be given one month in advance.

(*f*) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words "I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank" should be scored through in the case of accounts opened under this rule.

SECURITY DEPOSIT ACCOUNTS.

42. The following special conditions govern the opening of security deposit accounts and their transactions:—

G. I., F. & C., Notn. No. 2339-A, dated 19th May 1898; *vide* G. N. No. 2447, dated 1st June 1898.

(*a*) Government servants, servants of Railway companies, of local authorities and of Courts of Wards who are required by their employers to deposit security, and contractors who are required by Government or local authorities to deposit security, and persons who are authorized under Section 202 of the Sea Customs Act, VIII of 1878, to act as agents for the transaction of business in any Custom House on behalf of the public and are required under that section to deposit security, may be allowed separate accounts for the security deposits only.

NOTE.—Local authority means any body corporate, municipal committee, or other persons legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty, or tax upon any persons within any local area.

(*b*) A person undertaking more than one work or contract at the same time may be allowed a separate account in respect of each.

(*c*) The maximum limit for each separate account is Rs. 500, and the amount may be deposited in a single sum or by instalments.

(*d*) A person may open a security deposit account either in his own behalf or on behalf of another person.

(*e*) A security deposit account may be opened in the joint names of the persons undertaking the same work or contract.

(*f*) The depositor will be required to sign a letter (in a form prescribed by the Director General) addressed to the Postmaster, undertaking not to make any claim on the Savings Bank for the principal of the sum deposited, except with the express written sanction of the person referred to in the letter to whom the security is pledged, not to object to the payment by the Bank of the whole or part of the principal to such person on his claiming it, and not to make any claim for interest from the date on which interest has ceased to accrue owing to the payment of the principal to such person or from the date on which such person has sanctioned the repayment of the deposit.

(*g*) The officer to whom the security is pledged as above may, with the consent of the person pledging the security, open an account for such security in his own name, *e.g.*, 'Executive Engineer, A—pore, on account of security of A. B.' In this case the deposit will be received from the officer to whom the security is pledged and the pass-book will be issued to him.

(*h*) Interest on security deposits will accrue and be paid in the usual manner, subject to the conditions specified in the letter mentioned in clause (*f*) of this rule.

(*i*) The prohibition against the transfer of an account until it has been in existence for three months (see Rule 30), does not apply to security deposit accounts.

(*j*) In the form of declaration (see Rule 16), which every intending depositor is required to sign, the words 'I further declare that I have no account in my own name at any Post Office or Presidency Savings Bank' should be scored through in the case of a security deposit account.

PURCHASE OF GOVERNMENT SECURITIES.

43. Any depositor may invest the amount of his balance, or a portion of it, in Government securities through the Post Office. If the balance to be invested is that of a Public Account (Rules 39 and 40) or of a Regimental, Police, or other Conjoint Account (Rule 41), the notice of withdrawal prescribed in certain circumstances by Rule 39 (*i*) and Rule 41 (*e*) will be required before the investment is made. Any person, whether previously a depositor or not, may also purchase, through the Post Office, Government securities of the nominal value of Rs. 100 or any multiple thereof not exceeding Rs. 1,000 in one year and Rs. 3,000 in all, by tendering in cash the amount necessary for the purchase. An application on the form prescribed by the Direct-

G. I., F. & C., Notn. No. 194-A, dated 13th January 1897; *vide* G. N. No. 266, dated 20th idem.

or General should be presented, together with his pass-book, by a depositor desiring to make an investment under this rule. The application will then be forwarded to the Comptroller, Post Office, who will take the necessary steps for the purchase through the Comptroller General;

(*a*) The paper purchased will be of one of the guaranteed 3½ per cent. loans, or of the 3 per cent. loan of 1896-97 as stated in the application: if no loan is specified in the application, the investment will be made in one of the 3½ per cent. guaranteed loans, preferably that of 1865.

(*b*) If the investor wishes to have the paper sent to him, he should make a special request to that effect: in the absence of such request, the paper will remain in the custody of the Comptroller General. If the paper remains in the custody of the Comptroller General, he will take steps as soon as convenient to transfer it to the 3½ per cent. loan of 1865, should it belong to one of the other guaranteed 3½ per cent. loans. The investor may at any time apply through the local Post Office for the delivery to him of paper thus held by the Comptroller General. If the investor applies to have the paper sent to him, it will be enfaced for payment of interest at the local Treasury and forwarded to the Post Office for delivery to the investor.

ORDER.—Ordered, that copy of the Resolution be forwarded to the Director General, Post Office, with reference to his letter No. 186 C., dated 11th November 1896, to the Comptroller and Auditor General, and to the Comptroller, Post Office.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

SALE OF GOVERNMENT SECURITIES.

44. Any depositor may apply for the sale, through the Post Office, of Government securities which have been purchased for him through the Post Office, whether held by himself or held for him by the Comptroller General. The application must be made on the form prescribed by the Director General; and if the securities are presented with the application, they must be endorsed in favour of the Comptroller General.

NOTE.—Securities purchased in the name and on behalf of a minor cannot be sold during the minority except by the minor's legally constituted guardian, and the definition of guardian in Rule 1 of these rules does not apply to the sale of such securities.

SAFE CUSTODY OF GOVERNMENT SECURITIES.

45. A depositor may tender at a Post Office Savings Bank, for safe custody by the Comptroller General, Government securities which have

been purchased for him through the Post Office. The tender must be made on the form prescribed by the Director General, and the securities tendered must be endorsed to the Comptroller General.

INTEREST ON GOVERNMENT SECURITIES.

46. So long as the Government securities remain in the custody of the Comptroller General, interest, when due, will be drawn and advised to the local Post Office Savings Bank through the Comptroller, Post Office, for credit to the depositor's account.

FEES.

47. The following fees will be charged :

On purchase : 4 annas per cent.

On realisation and remittance of interest : 4 annas per cent. on the amount of the interest.

On delivery out of custody : 4 annas per cent. unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent. and any actua outlay upon brokerage.

POWER OF GOVERNMENT TO ALTER RULES.

48. The Governor General in Council reserves the right to alter or add to these rules at any time.

(G. I., F. & C., Notn. No. 2270-A, dated 18th May 1895; *vide* G. N. No. 1681, dated 22nd idem.)

B. The Presidency Bank.

1. The Bank of Bombay is entitled to charge commission on the funds belonging to suitors in the High Court lodged in the bank in the name of the Accountant General. (G. R. No. 2088, dated 30th June 1875.)

2. When the balance standing in the books of the Bank of Bombay in Bombay at the credit of any officer of the Government of India or the Government of Bombay exceeds Rs. 5,000, it should be reckoned among the aggregate balances upon the deficiency of which below twenty lákhs the bank is entitled, under the General Agreement made with it, to charge the Government with interest, and no other balance at credit of any officer of the Government of India or the Government of Bombay should be so reckoned. (G. I., F. D., No. 1739, dated 28th March 1877 ; *vide* G. R. No. 1733, dated 5th April 1877).

3. The actual amount of the Secretary of State's bills paid daily should be noted in the daily balance returns furnished by the Bank of Bombay to the

Government of India in the Financial Department. (G. I., F. D., No. 2389, dated 28th April 1876; *vide* G. R. No. 2041, dated 10th May 1876.)

4. The agreements executed by the Banks of Bengal, Bombay and Madras for the conduct of the Government business should be stamped, under Schedule II,* Article 11, of the General Stamp Act XVIII of 1869, with a stamp of 8 annas each. (G. I., F. D., No. 2804, dated 29th November 1876; *vide* G. R. No. 5088, dated 7th December 1876.)

* Cf. Shedule I, Article 5 (*b*) of Act II of 1899.

5. A Government Solicitor cannot be permitted to hold the office of Director of a presidency bank. (S. of S. No. 504, dated 21st December 1876; *vide* G. R. No. 838, dated 15th February 1877.†)

6. No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any bank or public company without previous reference to the Secretary of State. (S. of S. No. 25‡ Finl., dated 7th February 1889; *vide* G. R. No. 1265, dated 25th March 1889).

7. The relations between the Government and the Presidency Banks have been carefully defined by the Presidency Banks' Act, 1876, Section 36 (*o*) and agreements in accordance therewith; and the Governor General in Council deems it expedient that any language or nomenclature which may tend to obscure these relations, should be disused.

The relations of the State to the Presidency Banks do not differ in character from those of any other depositors in the bank: only, by reason of the large amounts of the public deposits in the banks and the great public interests connected therewith, certain powers of supervision and audit, which are not possessed by private depositors, have been reserved by the Government.

Each Presidency Bank should cease to use any nomenclature or language which may seem to imply that its relations to the Government are other than those of banker or agent; and that, in particular, both the Presidency Banks and the officers of the Government should abstain from applying to any

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† In his despatch No. 53, Public, dated 14th May 1891 (G. R., G. D., No. 2674, dated 28th July 1891), the Secretary of State agreed with the Government of India that the Solicitors to Government at Calcutta, Madras and Bombay might be permitted to serve as directors of companies so long as the public service in no way suffered and the interests of the companies were not antagonistic to those of the Government, and added that the like rule might be applied to Government Pleaders, such as those at Faridpur and Lohardaga, who stand on a similar footing to the Solicitor to Government, and to Diocesan Registrars, Crown Prosecutors and Coroners.

‡ This despatch was written with special reference to the appointment of a director of a Presidency Bank, and it was not the Secretary of State's intention to cancel or alter any orders contained in Lord Kimberley's despatch No. 73, dated 19th July 1883. (S. of S. No. 53, Public, dated 14th May 1891; G. R. G. D., No 2674, dated 28th July 1891.)

department of the banks the title of General Treasury or Her Majesty's Treasury.

(G. I., F. D., No. 1170, dated 18th June 1877 ; *vide* G. R. No. 2982, dated 3rd July 1877.)

8. The Bank of Bombay should submit to the Government of India in the Financial Department a quarterly statement in the following form showing the bill transactions of the bank :—

Memorandum showing the quarterly bill transactions of the Bank of Bombay.

	Bills on England bought during the quarter.	Bills drawn during the quarter.	Balance at the end of the quarter in England.
	£	£	Rs.
Quarter ended			

(G. I., F. D., Nos. 1775, dated 26th July 1878, and 3113, dated 27th September 1878 ; *vide* G. Rs. Nos. 2853, dated 8th August 1878, and 3619, dated 8th October 1878.)

9. It is of the greatest importance to say and to do nothing that might have the effect of diluting the responsibility of the Directors of the Bank of Bombay. While Government may express its opinion on the proceedings of the Directors, the whole legal responsibility for those proceedings rests upon the Directors.

The Presidency Banks' Act does not entrust to, or impose upon, the Government the right or duty of initiating any bye-law or of interfering in the administration of the bank. The right of the Government is limited to obtaining information, and although doubtless the legitimate influence of the Government, based upon the value of its account with the bank, would enable it to enforce upon the Directors any obviously proper reform, yet public policy requires that such influence should be exercised very sparingly, and never in such a way as to weaken the individual responsibility of the Directors. This policy was kept prominently in view when the Presidency Banks' Act was revised and the new agreements made with the banks. The Government of India and Her Majesty's Government were extremely anxious to sever the State absolutely from all connection with the management of the banks, saving only in so far as was necessary for the safety of the public balances. Moreover, even if the Government had the fullest power to alter the bye-laws of the bank, it would hesitate much before exercising the power : stringent bye-laws may easily affect injuriously the business of a bank, but they will certainly not prevent bad banking and the losses caused by such bad banking.

In future, copies of any enquiries which may be addressed to the Presidency Bank of Bombay by the Government of India will always be forwarded to the Government of Bombay, and similarly the Government of Bombay should transmit to the Government of India copies of any enquiries which it may address to the bank.

(G. I., F. & C., No. 1518, dated 30th June 1880.)

10. The Bank of Bombay may be closed on the same days as the Exchange Banks without the special sanction of Government being obtained on each occasion, provided that special arrangements are made for emergent business. (G. R. No. 3977, dated 27th October 1881.)

11. The Presidency Pay-Master should abstain from issuing cheques on the Treasury at Bombay to officers arriving there on duty with troops from England on bank holidays until the bank re-opens. He may, however, issue cheques on the Treasury to officers proceeding to or arriving from England with troops, warning them that payment cannot be obtained from the bank on the day of their issue. (G. Rs., M. D., Nos. 1742, dated 17th July 1890, and 1957, dated 14th August 1890; *vide* G. Ms. Nos. 2539, dated 29th July 1890, and 3005, dated 8th August 1890.)

12. The following bye-laws of the Bank of Bombay are published for general information :—

In exercise of the power conferred by Section 63 of the Presidency Banks Act, 1876, the Directors of the Bank of Bombay have, with the previous approval of the Governor-General in Council, signified in writing under the hand of the Secretary to the Government of India in the Financial Department, made the following bye-laws in supersession of all previous bye-laws of the said bank.

1.—Except upon the security mentioned in the Presidency Banks Act, 1876, Section 36 (*a*) 1 to 5 inclusive, the Directors shall not discount bills for or lend or advance in any way to any individual or partnership firm to an amount exceeding in the aggregate at any one time Rs. 6,00,000;

And without the special instructions of the Directors, no advance exceeding Rs. 3,00,000, current at one time, shall be made to any individual or partnership firm except by way of discounting endorsed bills, or upon the security mentioned in Section 36 (*a*) 1 to 5 inclusive, of the Presidency Banks Act, 1876. But nothing contained in these bye-laws shall be deemed to authorize the transaction of any kind of business other than that sanctioned in the Presidency Banks Act, 1876.

2.—Whenever the conduct of any Director, or an application for advance to any Director, or to any person being his co-partner, co-trustee, clerk

or servant, or to a partner in any company of which the Director may be a partner (except such company be an Incorporated Joint Stock Company), shall form the subject of consideration or decision at any meeting of the Board, or Committee of the Board, such Director shall not sit, judge, or vote relative to such matter: and no Director shall vote regarding any application for a loan in which he is directly or indirectly interested.

And the bank shall not make any advance to any officer of the bank, save on the security mentioned in the said Section 36 (*a*) 1 to 5 inclusive.

3.—The half-yearly balance sheet of the bank shall be in the following form, and shall contain the particulars therein described:—

BANK OF BOMBAY.

FORM OF HALF-YEARLY BALANCE SHEET.

Liabilities.	Rs. a. p.	*Assets.*	Rs. a. p.
Capital		Government securities ...	
Reserve Fund		Other authorized securities	
Public Deposits at Head Office ... Rs.		Credits on Government securities	
Public Deposits at branches ... „		Loans on Government securities	
Other Deposits		Bills discounted and purchased	
Post Bills		Dead Stock ... Rs.	
Adjusting Account ...		Applied in reduction ...	
Profit		Stamps	
		Stationery	
		Bullion	
		Balances with other Banks	
		Cash { at Head Office ... Rs. / at Branches „	

4.—The Directors, at their Weekly Board Meeting, will appoint two of their number to form a Daily Committee for the ensuing week for the purpose of superintending the affairs of the Bank and advising with the Secretary and Treasurer regarding the current business at the Head Office and Branches.

Vide G. I., F & C., No. $\frac{A}{1205}$, dated 17th March 1896, and G.R.No. 1257, dated 31st idem.

5.—The Directors shall be entitled each to receive for their remuneration a sum not exceeding Rs. 50 (the remuneration of the Chairman being Rs. 60) for every attendance at a Board Meeting, and Rs. 20 for every attendance on the Daily Committee.

6.—The Board of Directors may delegate the powers vested in them by Bye-law No. 1 to committees, consisting of such members of their body as the Board think fit, and they may from time to time revoke the appointment of and discharge any such committee, either wholly or in part, and

either as to persons or purposes; but every committee so formed shall, in the exercise of the powers delegated to it, conform to all such regulations as are prescribed for it by the Board. All acts done by any such committee, in conformity with such regulations, and in fulfilment of the purposes of its appointment, but not otherwise, shall have the like force and effect as if done by the Board.

7.—There shall be submitted to the Daily Committee an abstract of the whole receipts and payments at Head Office of the preceding day, and particulars of all discounts, loans, or advances granted or applied for; also references from the Branches requiring to be dealt with at once, and not within the scope of the ordinary authority of the Secretary, and such books or papers as may be called for. Each day's proceedings shall be signed in the minute book by the members of the Daily Committee attending.

8.—There shall be submitted to the Board at their weekly meeting a statement of the assets and liabilities of the Head Office and Branches as compared with the previous week, and a weekly statement showing in detail the whole of the transactions of each Branch up to the latest date practicable.

9.—Overdrafts without security, or overdrafts against security not recognized by the Presidency Banks Act, 1876, shall not be allowed: provided that the Secretary and Treasurer may, in his discretion, allow any person who keeps an account with the bank to overdraw such account to the extent of sums not exceeding at any one time Rs. 2,000 in the whole.

10.—In no case whatever, without the sanction of the Board recorded in the weekly proceedings, shall the Secretary commit the bank to, or accede to any trust, assignment, or other arrangement by way of composition with insolvent or bankrupt debtors, or any deed whatsoever; but he may attend meetings of creditors with the sanction of the Daily Committee, or of any two of the Directors, and report progress to the Board.

11.—No other suspense account shall be allowed to be opened at Head Office except the one suspense account in the Banking Department. A statement of the account shall be included in reports submitted weekly to the Directors by the Chief Accountant. At each Branch also only one such suspense account shall be allowed, and a detailed statement of it shall be forwarded monthly to Head Office.

12.—There shall be paid, in respect of the transfer or transmission of any number of shares or amount of capital stock to the same person, a fee of one rupee per share or capital stock of equivalent value, and the same fee shall be paid on the renewal of any certificate worn out, defaced, or lost.

13.—Every Director, Secretary and Treasurer, Auditor, Trustee, Member of a Committee, officer, servant, Agent, Accountant, or other person employed in the business of the bank, shall, before entering upon his duties, sign a declaration pledging himself to observe a strict secrecy respecting all transactions of the bank with its customers, and state of accounts with other banks, firms or individuals, and in all matters relating thereto; and shall by such declaration pledge himself not to reveal any of the matters which may come to his knowledge in the discharge of his duties, except when required or authorized so to do by the Board, or by any meeting, or by a court of law, and except so far as may be necessary in order to comply with any of the provisions of the Presidency Banks Act, 1876.

(G. R. No. 1217, dated 16th March 1892.)

13. The Trustees of the Port of Bombay cannot be allowed to bank with other than the Presidency Banks and their branches at Bombay, or empowered to lend money to banks or other private parties. (G. R., Mar. Dept., No. 125, dated 12th May 1892.)

14. It is undesirable that the Committee of the David Sassoon Industrial and Reformatory Institution should bank with banks other than the Presidency Banks and their branches in Bombay. (G. R., J. D., No. 2431, dated 25th March 1897.)

15. Three copies of the report of the proceedings of the ordinary general meetings of the shareholders of the Bank of Bombay should be supplied to Government. (G. M. No. 3676, dated 29th October 1896.)

PART XI.—TREASURIES.

1. Especial care should be taken whenever treasure is under the charge of military or other guards, that the treasure is so disposed and secured that the duty of the guards may be easily performed and that the treasure may not be a cause of temptation to the sentry. Collectors should issue similar instructions to their subordinates in charge of treasuries. (G. Cs. Nos. 539 and 540, dated 13th July 1860.)

2. Deputy Collectors will be held personally responsible for neglect of standing orders, erroneous explanations, and mistakes in papers passing through their hands.

The Governor in Council cannot acquit of blame Collectors who fail to exercise strict supervision over their own Account Department. It must be the rule that every Collector should examine minutely the working of the Account branch, and the Governor in Council is satisfied that an efficient Collector, though occupied during the greater part of the year in the interior of his district, would not desire to be relieved of so essential a duty of his office. The Collectors, therefore, will on every occasion be held responsible if through their inattention inaccuracy should appear in their accounts.

The position and the salary allowed to a Collector imply the exercise of efficient supervision of all subordinate officers. (G. R., R. D., No. 3066, dated 3rd September 1860.)

3. The direct management of the Account Office, even when the Collector is not in the districts, properly devolves on the Deputy Collector, but the Collector must exercise general supervision and control. (G. R. No. 1162, dated 23rd September 1867.)

4. It is not sufficient for a Collector to leave the control of his treasury business to his Deputy. It is his duty by occasional examination of the monthly cash accounts and the vouchers and other documents in support of the disbursements entered therein, to satisfy himself that the business is being properly conducted. (G. R. No. 760, dated 4th June 1870.)

5. Every Collector should personally examine his Account Office once a year, at such time between the closing of the accounts on the 31st July and the opening of the season in October as he may find convenient. A memorandum containing some of the principal points which would naturally claim attention on the occasion is appended; but it is to be understood that, on the one hand, the discretion of Collectors to look into whatever they think proper is not limited by it, and, on the other, that they are not bound to look into every question it contains.

All instructions which the Collector may find it necessary to give should be communicated to the

Treasury officer in an English official letter immediately on the conclusion of the examination, and at the same time all explanation he may require should be called for in an English memorandum written on half margin. This should be promptly replied to by the Treasury officer, and the whole finally disposed of within one month of the date of the examination.

It will be the duty of the Commissioners on their tours to see that these instructions have been carried out.

Memorandum of Points to be noticed in the Examination of the Collector's Huzúr Account Office.

I.—Táluká Daily Sheets and Returns.

Manual Revenue Accounts, pages 289-90, paragraph 5.

I.—Are the postings in the account books done on the days on which the daily sheets are received, or if the post arrives too late, on the office day immediately following? Are the days on which sheets are received and the dates on which they are posted duly endorsed on them?

Manual Revenue Accounts, pages 289-90, paragraph 5.

II.—Are the daily sheets duly scrutinized and the number of the subsidiary register, if any, correctly entered against each item by the Head or Deputy Accountant? Are the sheets also thoroughly examined from a revenue point of view, and are all irregularities on the part of the Mámlatdárs in the preparation and transmission of the sheets promptly checked and the audits methodically filed?

Manual Revenue Accounts, page 290, paragraph 5.

III.—Are the postings carefully checked by a second clerk and tested by Head or Deputy Accountant? Are the daily sheets duly initialled by the latter officers?

Manual Revenue Accounts, page 290, paragraph 5.

IV.—Do the items in the daily sheets tally with the entries in the cash book, the subsidiary registers and the daily balance sheets respectively?

Manual Revenue Accounts, page 290, paragragh 5.

V.—Are the sheets filed in proper order in separate monthly files for each táluka?

Manual Revenue Accounts, page 297, paragraph 10.

VI.—Have the monthly táluka returns been filed by táluka and properly compiled each month into a district return submitted with the required certificates? Does the total for the year agree with the total of the register of revenue receipts? Have corrections been properly made and refunds duly accounted for?

Manual Revenue Accounts, page 298, paragraph 12.

II.—Huzúr Transactions and Accounts.

Manual Revenue Accounts, page 288, paragraphs 2 to 4.
Civil Account Code, pages 100-1, Rules 9 and 10 to 15, Chapter 17.

I.—Are all chalans, bills, &c., duly examined by the Head Accountant and dealt with by him and the Treasurer in accordance with standing orders?

Manual Revenue Accounts, page 288, paragraphs 2 to 4.
Civil Account Code, pages 100-1 and Rule 17 of the same.

II.—Are they regularly entered in the Accountant's cash book or the subsidiary registers, and the Treasurer's cash book?

Rule 23 of Chapter 17, Civil Account Code, and the notes thereunder.

Do they correspond with the respective entries?

Manual Revenue Accounts, page 289, paragraph 4.
Civil Account Code, Chapter 17, Rule 23, Note 3.

III.—Do the lump entries in the cash book correspond with the daily totals in the subsidiary registers?

Manual Revenue Accounts, page 291.
Civil Account Code, Chapter 17, Rule 23.

IV.—Is the daily balance sheet properly made out?

Does the opening balance tally with the closing balance of the previous day and do the receipts and disbursements tally with the daily totals in the cash book?

Manual Revenue Accounts, page 291.
Civil Account Code, Chapter 17, Rule 23(e).

V.—Does the Treasurer's daily balance sheet contain the necessary particulars, and do the receipts and disbursements tally with the totals of his cash book?

Manual Revenue Accounts, page 292, paragraph 7.

VI.—Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General, and are the schedules written up daily and compared before despatch with the register from which they are extracted, and the examination of the details checked by a responsible officer, other than the clerk who wrote them up? Are the lists of payments accompanied by the necessary vouchers, the cash accounts by the plus and minus memoranda and the cash balance reports by the memoranda prescribed by Civil Account Code, Fourth Edition, Chapter 17, Rule 32, and do the details tally with books on which they rest?

Civil Account Code, Chapter 17, Rules 26 to 33.
Manual Revenue Accounts, page 292, paragraph 8.

Manual Revenue Accounts, page 289, paragraph 4.
Civil Account Code, Chapter 17, Rule 18.

VII.—What subsidiary registers are kept up? Are these maintained under due authority and in proper form?

Do the daily, bi-monthly, and monthly totals correspond with those in the cash book, lists of payments and cash accounts respectively?

VIII.—Are deposits received on proper authority only? Is their repayment duly watched, made on proper authority and promptly posted? Have any excess payments been made? Are lapsed deposits duly credited to Government? Is the quarterly certificate prescribed by Rule 8, Chapter 14, Civil Account Code, duly furnished? Are the amounts of cash orders correctly credited and debited in the personal ledgers? Are any sums credited to deposits which might at once have been credited to some service head of account?

Manual Revenue Accounts, pages 160, 162 to 164 and 294.
Civil Account Code, Chapters 14 and 19.
Do. Rule 6, Chapter 14.
Manual Revenue Accounts, page 294, paragraph 9, Clause 4.
Civil Account Code, Chapter 14.
Do. Rule 11.
Do. do. 8.
Manual Revenue Accounts, page 294.

Are net sale-proceeds of impounded cattle held in deposit for any period in excess of three months—of unclaimed perishable property in excess of six months—compensation, fines and process fees to complainants one month—after appeal is decided?

Are Civil Courts' deposits or repayments received or made without the presentation of the pass-book prescribed, and is the pass-book returned after each transaction? Is the pass-book balanced monthly?

Are receipts on account of lands in dispute of which the Collector is Receiver credited to Personal Deposits?

Are original receipts always tendered when security and earnest-money deposits are repaid?

Is the surplus revenue of attached villages credited to Government at the end of the year; *vide* Section 162 of the Land Revenue Code by debit to Personal Deposits?

IX.—Are payments on account of military pensions paid under proper authority and prescribed rules?

Civil Account Code, Chapter 25, Rules 25 and 26.

Are pension pay orders, in case the pension remains undrawn for more than six months, returned to the Accountant General and the pension stopped at once, the pensioner if he subsequently appears being referred to the Accountant General for the renewal of his pension?

Pension Code, Section 177.

X.—Are miscellaneous allowances properly entered in a ledger so that excess and double payments may be avoided? Do the allowances tally with the cash alienation list and are they paid to the right persons?

Manual Revenue Accounts, page 233.
Do. do. 205, paragraph 9, clause 6.
Manual Revenue Accounts, page 118, paragraph 11.
Rules under the Pensions Act.

Are payments in arrears subjected to proper deductions, and are allowances which have lapsed discontinued? Are ledgers properly stamped with the Collector's seal?

XI.—Are revenue advances made on proper authority and is their recovery properly watched? Is the quarterly return (Huzúr Return No. II) duly submitted to the Commissioner, and do the amounts entered therein tally with the four monthly totals of the plus and minus memoranda?

Civil Account Code, Chapter 7, Rule 11.
Manual Revenue Accounts, page 295, paragraph 9, Clause 7 and page 299.

XII.—Is payment of interest on Government paper made in accordance with the rules?

Civil Account Code, Chapter 11, Rules 3 and 4.

XIII.—Are the proper accounts kept of (1) opium, (2) stamps, (3) stock notes? Are the stocks in hand tested at proper periods, and the accounts balanced and certified? Are the accounts signed daily by the Treasury officer? Are the periodical returns properly compiled from the Táluka and Huzúr Returns and tested by the revenue receipts?

Manual Revenue Accounts, pages 295-96, paragraph 9, Clause 9.
Manual Revenue Accounts, page 192 @ 207.
Civil Account Code, Chapter 13, Rules 6 to 8.
Civil Account Code, Chapter 13, Rule 9.
Civil Account Code, Chapter 17, Rule 27.
Manual Revenue Accounts, pages 282 to 285.

XIV.—Are local funds properly accounted for?

Civil Account Code, Chapter 15 and Rules under the Local Boards' Act.

XV.—Are budget estimates prepared in accordance with the rules?

Civil Account Code, Chaper 9, Rule 4

XVI.—Are the rules prescribed for contract and other kinds of contingencies duly observed and are registers of contingent charges kept in sanctioned forms and are they written up to date?

Civil Account Code, Chapter 5.

Are detailed bills checked with the register especially with reference to the progressive totals before submission?

Are all vouchers retained in the office properly defaced and regularly filed?

III.—Miscellaneous.

I.—Have the Head Accountant, Treasurer and other officers given the required securities and are their sureties alive and solvent? Is the solvency of the sureties of the táluka officers annually inquired into?

Manual Revenue Accounts, page 120, and Rules under Land Revenue Code.

II.—Are the treasury and office rooms kept clear of the public? Do parties having transactions with the department receive proper accommodation and prompt attention?

III.—Is the division of the work and responsibility of the department among the clerks and kárkúns fair and considerate? Are the account books clearly and neatly kept? Erasures and scoring, &c., avoided?

Civil Account Code, Chapter 32, Rules 32 to 34.
Civil Account Code, Chapter I, Rule 10 (b), general instructions.
Civil Account Code, Chapter 32, Rule 11.

IV.—Is the list of periodical returns and accounts duly hung up and are the latter rendered punctually on the dates on which they are due?

Is the Executive Engineer's certificate about the strong room duly renewed?

Civil Account Code, Chapter 28, Rule 22 (*b*).

V.—Do the Accountant General's audits receive prompt attention? Are special account requisitions promptly met? And is the state of the arrears generally satisfactory?

Civil Account Code, Chapter 32, Rules 1 and 2.
Standing Order, Revenue Department.

VI.—Does the Huzúr office exercise due supervision over the cash balances and transactions generally of its subordinate treasuries? Is it free from the irregularity of calling upon Mámlatdárs to furnish returns, reports, &c., the materials for which exist already at the Huzúr?

Civil Account Code, Chapter 30, Rule 1.

IV.—Annual Jamábandi Returns.

I.—Are these compiled at the proper time and transmitted to the Commissioner before the end of October?

Manual Revenue Accounts, page 303, and remarks on Jamábandi Returns.

II.—In Return No. 1 do the first 25 columns agree with the Tálebands?

III.—Do the remissions correspond with Táluka Form No. 29, and have they been made under due authority?

IV.—Do the realizations and balances correspond with Táluka Form No. 30 and with annual abstract of Táluka Form No. 19 as compared with the total collections for the year shown in Táluka Form No. 2 and the total demands shown in Táluka Forms Nos. 27 and 28?

V.—Do the realizations tally with the collections for the 12 months shown in the Huzúr register of receipts and with the total for the same period of the monthly táluka return?

VI.—Have refunds been made under proper authority and duly accounted for?

VII.—Have corrections been correctly made in the annual accounts?

VIII.—Are the causes of increase and decrease shown in Return No. 2?

IX.—Do the outstanding balances shown in Return No. III correspond with those shown in Táluka Form No. 30, and are the particulars regarding the outstanding balances of each year satisfactory? Have balances been written off on proper authority?

X.—Are Takávi advances properly classified in Return No. 4? Do the amounts advanced, the collections and balances agree with the entries in Huzúr Return No. 2, the Mámlatdár's returns and the memoranda in the Account Office? Is interest

properly calculated? And are remissions made on due authority?

XI.—Does Return No. 5 agree with the Tálebands and is all land correctly classified? Does the supplement show the correct amounts and causes of increase and decrease of cultivable land?

XII.—Does column 3 of Return No. 5 show the correct area of the district? If not, is the deficiency satisfactorily explained?

XIII.—In Return No. 6 do the total area and revenue shown correspond as regards Government Rayatwári villages with Return No. 5 and with Táluka Form No. 27? And if not, is the discrepancy properly explained?

XIV.—Does Return No. 7 correspond with Táluka Form No. 27?

XV.—Do the total areas in Returns 6 and 7 make up correctly the total area of the district?

XVI.—Does Return No. 8 correspond with Táluka Form No. 27? Is the population correctly entered? And are the rates of incidence correctly calculated?

XVII.—Does Return No. 9 correspond with Huzúr Return No. 4 in the details common to both? Do the amounts of fees and penalties levied agree with the credits in the register of revenue receipts?

XVIII.—Do the entries in Return No. 10 correspond with the credits in the registers of receipts?

(G. Rs. Nos. 1616, dated 26th May 1874, and 2082, dated 30th May 1879.)

6. Local Governments and Administrations should clearly express in writing the duties and pecuniary responsibilities of District and Treasury officers in respect of public moneys in treasuries of which they are in charge, and see that such duties are thoroughly understood by those officers. The excuse of ignorance of rules cannot with propriety be again admitted for relieving an officer from personal liability for any embezzlement or loss of public money while it was entrusted to his charge. (G. I., F. D., No. 3612, dated 9th June 1874; *vide* G. R. No. 1907, dated 24th July 1874.)

7. A Commissioner's inspection of a district treasury should be of a general character. All that he can be expected to see is, that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the Money Order accounts, Deposit registers, and Pension registers are all up to date, that the Standing Orders of the department are observed, that the circulars from the Accountants General are understood and filed to date, and, generally, that the office registers and records are in good order. (G. I., F. D., No. 3853, dated 19th June 1874; *vide* G. R. No. 2140, dated 14th July 1874.)

8. The duties of the Commissioners, in the matter of the inspection of treasuries, will be confined to seeing, when on tour, that the Collectors' annual inspections have been properly carried out, and to such a general survey of the offices, &c., as will satisfy them that all is properly conducted. (G. R. No. 3234, dated 29th October 1874.)

9. The following rules regulate the duties and responsibilities of District and Treasury officers in respect of public money kept in treasuries of which they are in charge:—

1. The Collector of each district is primarily reponsible for the treasure in his charge, and in the event of any loss occuring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against loss, and that it occurred from circumstances beyond his control or which could not be ordinarily calculated on.

2. The Treasury officer, as the Collector's delegate and representative, is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue, and the payment of Government dues, so will the Collector look to the Treasury officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work and for the conduct of the subordinate treasury officials; but although a Collector is allowed to place an Assistant or Deputy Collector in charge of a treasury, he should not treat the treasury as a separate and independent charge. That the appointment of a subordinate to the immediate charge of a treasury in no way relieves a Collector from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, but also to the stamps and opium and to the correctness of the returns and the punctuality of their submission. He should be careful not to allow more than two months to pass without verifying the cash balance, or more than three months in the case of opium and deposits. After examining the deposit account he should certify on the Register of Receipts that he has personally carefully examined the register and that the entries therein are correct in every respect. The Collector should also verify the balances of bill and money order forms when he verifies the stamps. The Mámlatdár's Táluka balances must be verified once a year by a gazetted officer, if possible by a covenanted officer. This verification need not always be made on the last day of any month. In the case of stamps an examination should be carried out once in each of the four quarters of a calendar year by either the Collector, an Assistant Collector or a Deputy

Collector not being the Deputy Collector in permanent charge of the treasury, provided (*a*) that the Collector shall himself carry out at least one of such examinations in each official year; (*b*) that the maximum interval which shall be allowed to elapse between any two of the examinations shall not exceed four calendar months; and (*c*) that when an examination has been carried out by the Inspector-General of Registration and Stamps before the examination for a particular quarter has been made by a District officer, the District officer need not examine the stock of stamps during that quarter.

3. The Collector should remember that when any irregularity is brought to his notice by the Accountant General, nothing but a report on his own knowledge after personal investigation can be considered satisfactory. It is not enough for him to passs on the explanation of a subordinate.

4. If an embezzlement should occur in an office or treasury, immediate notice should be sent to the Accountant General and Revenue Commissioner, and as soon as possible afterwards a detailed report of the circumstances connected with the fraud, specifying the amount embezzled, the prospects of effecting a recovery, must also be sent under the signature of the head of the office, in order to enable the Accountant General or Revenue Commissioner according to the amount embezzled to report the case for the information of Government.

5. The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must ordinarily be performed by the Collector in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature save under the circumstances laid down in the next paragraph.

Note.—The totals of all amounts and returns, and the balance of the cash account, should be entered in words as well as figures, and space must not be left before the entry that would allow a fraudulent entry of the amount. The Collector is personally responsible for the agreement between the departmental returns and the cash accounts, both of which go out under his signature, and the registers kept in the treasury.

6. If the Collector be absent on tour on 1st of the month, the cash balance may be verified and the accounts signed by the senior covenanted Revenue Civil subordinate present at head-quarters (or if there be no covenanted officer so present, by the senior uncovenanted Revenue officer) other than the officer in charge of the treasury: the fact of the Collector's absence must be distinctly noted. But on no account, without special permission of the Local

Government in each case, may a Collector allow more than four months to elapse without a personal verification of the cash balance to be reported to the Accountant General. When then the monthly accounts and returns on more than two occasions successively are not signed by the Collector, the officers signing the accounts must quote either a verification report made by the Collector himself within four months of that date, or the special order of the Local Government authorizing a departure from the rule.

When the verification of the cash balances takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of Cash Balance Report.

7. On taking over charge of a treasury, an officer is bound to examine carefully the whole of the treasure which appears from the previous day's cash book to be in the balance. He should also examine the Government Promissory Notes or deeds held as securities from treasurers and others for the performance of their duties, or fulfilment of any contract with the Government.

8. He must examine the quantity of stamps in store, checking them with the stock accounts of each kind of stamps, and likewise the quantity of opium in stock.

9. He must also examine carefully the stock of Remittance Transfer Receipts, of Money Orders, and of Supply Bills, and see that none of the forms have been abstracted.

10. In examining the treasure, great care must be taken not only to open each box and weigh each bag, but also to empty out some of the bags, picked out indiscriminately, in order to to see that the contents are actually what they are stated to be.

11. During the examination, the Treasurers should be present, and it is a rule to be strictly attended to, never to open the treasure vault or room except in the presence of both the Treasurer and the Treasury officer.

12. The whole of the treasure, the stamps, and the opium must be kept in the treasure vault or room, which must be guarded by the usual police. The door of the treasure-room must be secured with double locks—the key of one lock being kept by the Treasury officer and other by the Treasurer.

13. The Treasurer may not hold during the day a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him, and the balance of the sum so held should be carefully verified every evening.

14. Each treasury consists of two departments—the Cash and the Account Department; the former being under the charge of the Trea-

surer, and the latter under that of the Accountant; they should be in different apartments, with an entirely separate establishment and set of records, both of them being under the general control and supervision of the officer in charge of the treasury.

15. All payments into the treasury must be made through the Accountant's Department, the Treasurer keeping such accounts only as are necessary to record the receipt and payment of cash, while the books of the Accountant will show such receipts and payments in detail, *plus* transfer entries; the accounts of one are thus a check upon those of the other, while the daily comparison and balance of their accounts affords the requisite security against error or fraud.

16. No person unconnected with the treasury should on any pretence be allowed admission either into the Accountant's or into the Treasurer's room, beyond the bar or counter.

17. In paying out money, the following method is to be observed:—

(*a*) Claimants must present their receipts on bills in the first instance to the Treasury officer, by whom the date, with his initials, will be noted on the documents which will be sent on to the Accountant for check and scrutiny.

(*b*) The Accountant will stamp at foot, on the original, the words, "pay Rs. ," writing the amount in words as well as in figures. He will then register and number the order, and submit the document to the Treasury officer, who will sign in full the order for payment.

(*c*) If the bill is to be paid in cash, the Accountant will direct the holder to take it to the Treasurer; but if the bill is to be discharged by transfer orders, the Accountant will at once stamp it "paid by transfer," prepare the orders, and give them to the holder after they have been signed by the Treasury officer. If it is to be paid partly in cash and partly by transfer, both processes must be gone through.

(*d*) The Treasurer in cashing an order will enter the amount in his Register of Payments, and will stamp the voucher "paid," attach his signature thereto, and score it through thus (×). The document should be returned immediately to the Accountant, who will enter the amount in the cash column of his Day-Book, or intermediately in the Register to which it appertains.

(*e*) The Treasurer must on no account make any payment without an order signed by the Treasury officer, or on any such orders which have been stamped "paid by transfer."

18. Before the treasury is closed for business at the end of each day, the Head Accountant and Treasurer should compare their respective lists of cash receipts and cash payments, and reconcile all discrepancies in the presence of the Treasury officer, who is also himself required to compare the

books at the close of each day and attach his signature to the balance shown in the Cash-Book.

19. The total of the sums entered in the Day-Book must, *minus* transfers and táluka transactions, correspond with that of the Treasurer's Registers and Daily Balance Book, both as regards receipts and payments. The balance shown in both sets of books must also correspond.

20. In cashing salary bills of gazetted officers, the Treasury officer will be responsible for any payment in excess of the previous month's bills, and in the case of an officer transferred from another district, for any payment in excess of the rate mentioned in his last pay certificate; when there is any doubt as to the validity of the claim or the amount payable, the Treasury officer should consult the Collector, who will, if necessary, direct a reference to the Accountant General. The Treasury officer will be relieved of responsibility should any erroneous payment be authorized by the Collector without reference to the Accountant General.

21. He will be responsible for making the usual fund and other fixed deductions from the pay-bills of all Covenanted Civil Servants paid at his treasury, and from the bills of all other officers in civil employ to the extent noted thereon by the drawers, and for recovering immediately all retrenchments which may be intimated to him by the Accountant General.

22. Bills for the salaries of establishments will be cashed according to the sanctioned scale, and subject to any deductions that may be noted thereon on account of absence on leave, savings, withheld pay, &c., and fines. Establishments are not to be paid except from the treasury of the district in which they are employed. Duplicates of bills should not be cashed except under orders of the Accountant General.

23. All sums of money received by Government officers in civil employ in their official capacity must be paid into the treasury in gross on the day of receipt without any deduction being made from the amount, and all charges incurred by them must be paid for from sums drawn from the treasury.

24. All sums of money paid into or out of a treasury must appear in the accounts of the same day. Salary and establishment bills should be drawn only for the amount required for actual and immediate payment, supplemental bills for the undrawn portions being preferred when required for disbursement. But in cases of absence for short periods, the absentee's salary may be drawn in the bill, but should be held in the personal custody of the head of the office pending disbursement. It should never be retained under the head of "Deposit."

25. In cases, however, in which absence has been unexpectedly prolonged and the absentee's salary remains with the head of the office till

the next month's bill is due, the sum may be deducted from the total amount of the bill, and the particulars of the unpaid arrears detailed in the certificate at the foot of the bill under the signature of the head of the office. The salary charge thus cancelled can be re-inserted in any subsequent bill when payment has to be made.

26. No officer is allowed to obtain funds for the public service from private agents, and no expense on this account will be admitted.

27. No document is to be accepted which bears only the initials of the person supposed to sign it, nor is a stamped instead of a written signature to be accepted. Both the Accountant and the Treasurer will be held responsible that no payment above Rs. 20 is made without a receipt stamp being affixed to the document in all cases in which a stamp is demandable.

28. In payment of cheques on letters of credit, care must be taken to see that under the system of numbered cheque-books, the cheque presented really came from the book of the officer by whom it is signed. Duplicate cheques should in no case be paid, unless and until the loss of the original and issue of the duplicate shall have been reported in writing by the drawer.

29. The utmost care must be observed before paying the amount of any Supply Bill Remittance Transfer Receipt, and Money Order, to see that the advices have been received, and that the documents have been properly issued on the prescribed forms.

30. The stock of the foregoing forms must be kept in the custody of the Treasury officer, who will give out daily to the Accountant as many of each as he may think will meet the wants of the day, and at the close of each day he will receive back the unused balance, after satisfying himself that the number alleged to have been used are properly accounted for in the respective registers of issues.

31. In issuing and paying Supply Bills, Remittance Transfer Receipts, and Money Orders, the strictest attention should be given to the Indian Bill Rules and the revised edition of the Money Order Rules.

(G. R. No. 905, dated 24th February 1876, and G. R., R. D., No. 9814, dated 5th December 1885.)

10. The Governor General in Council has carefully considered the question whether it is desirable that district treasuries should be periodically inspected by the Accountant General, or whether the policy introduced by the Resolution No. 3461,* dated 5th December 1873, shall be re-affirmed and

* On the 31st May 1861 the Government of India, by an order in this Department, No. 6890, * directed that every Accountant General and Deputy Accountant General in independent charge should inspect every district treasury within his circle of superintendence once at least in every three years.

* Page 1734 of the *Calcutta Gazette* of 29th June 1861.

finally enforced, *viz.*, that Commissioners or other executive officers shall be required to inspect district treasuries with the same care and responsibility as any other part of the district offices.

The considerations which led the Government to issue these orders are as follows:—

(1) The public accounts of each administration are kept, not at the district treasuries, but in the Central Account Office under the immediate personal supervision of the Accountant General.

(2) The duty of an Accountant General is to keep the accounts of a province. He receives the materials from all the treasuries in the province, often many in number, and always distant from each other and from his head-quarters. He is not an executive officer; and his duties at his own head-quarters require his constant and unremitting attention.

(3) By means of the returns which he is continually receiving from each treasury, an Accountant General can exercise, and ought to exercise, a very close and constant supervision

2. The duty thus imposed upon Accountants General has been found incompatible with the demands upon their personal attention made by the duties of their own offices.

3. The Governor General in Council further observes that the duty of making efficient arrangements for the custody of the public money held at district treasuries, for providing due accommodation to the public, for regulating the action of district officers under the Indian Coinage Act, 1870, and the notifications of the Government of India affecting coinage and currency, for securing the efficiency of the account branch of each district treasury, including the strictest compliance with the demands made under the authority of the Government of India by Accountants General for punctual submission on fixed dates of all periodical returns, for due maintenance in prescribed form of registers of deposits and for observance of checks on repayment of deposits, for inspection of accounts kept with officers of the Department of Public Works and others authorized to draw on district treasuries, and generally as to those matters that ordinarily engage the attention of Accountants General in the course of their periodical inspections, rests primarily with the superintending officers of the Local Governments.

4. It is believed that in all these respects Commissioners of divisions and other superintending officers can effectively provide for all those objects that the Government of India has in view in the inspections of the Accountants General.

5. The Governor General in Council accordingly desires that the Local Governments will arrange for the periodical inspection of all revenue treasuries by Commissioners of Divisions or other superintending officers, and that their observations on all matters connected with the accounts and treasury branches of revenue treasuries may be communicated to the Accountant General of the province, together with any orders which on the occasion of such inspections they may give to the officers in charge of the treasuries.

6. The Accountants General will forward these reports with their remarks to the Comptroller General, who will report to the Government of India in this Department the inspections made, with any remarks or suggestions which the circumstances may call for.

7. The periodical inspections by Accountants General will be discontinued, but such officers may, with the approval of the Local Government, either personally or by their deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of their establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration.

(G. I. F. D., No. 3461, dated 5th December 1873.)

over the transactions of each treasury in his jurisdiction.

(4) An Accountant General cannot be spared from his head-quarters to travel over the province inspecting treasuries without certain and serious detriment to his own proper and immediate duties. The advantages to be expected from such inspections by an Accountant General are not to be compared to the disadvantages likely to result from the interruption of his own duties at head-quarters.

(5) On the other hand, the executive staff of the general administration includes provision for the careful supervision of every branch of the administration. In the Bengal Presidency, and in Burmah, the Commissioners of Divisions, in Madras the Collectors, and in Bombay the Collectors and Revenue Commissioners are, or ought to be, well qualified by previous training and acquaintance with the duties of every branch of a Collector's office, to ascertain that the duties of every branch are being properly performed.

(6) The Treasury officer is the agent of the Collector, no part of whose duties involves more direct personal responsibility than the treasury.

Nothing has happened, since December 1873, to cause the Governor General in Council to think that the Resolution then issued as the result of such considerations as these, was wrong; and His Excellency in Council trusts that it will now be cordially accepted and carried out.

The Resolution of the Government of India No. 3853,* dated 19th June 1874, must not be understood as weakening, in any way, the responsibility imposed upon the general administration by the Resolution No. 3461, dated 5th December 1873.

* *Vide* G. R. No. 2140, dated 19th June 1874.

The general principle of this Resolution is that the executive authorities are as responsible for the efficiency of the district treasuries as for any other part of the administration; that each Local Government should make as complete arrangements for their supervision as for the supervision of the rest of the administration; and that it is not part of the ordinary duty of an Accountant General to inspect treasuries.

The Accountant General is responsible for the accounts proper, which need not engage the attention of controlling and supervising officers.

(G. I., F. D., No. 1796, dated 24th July 1876; *vide* G. R. No. 3336, dated 10th August 1876.)

11. The principal causes which lead to inefficient treasury administration appear to be the following:—

(*a*) Frequent changes of the officers in charge of treasuries.

(*b*) The placing of young and inexperienced officers in charge of treasuries.

(*c*) Insufficient acquaintance with the system of treasury accounts on the part of Revenue officers.

(*d*) Absence of professional inspection of treasuries.

(*e*) Inadequate treasury establishments.

Some of these causes are specially observable in one province, others in another; but, with the view of their removal wherever they may prevail, some special regulations appear to be indispensable.

It is impossible for treasury administration to be satisfactory unless it is permanently conducted by officers who have some considerable experience of and familiarity with the subject. At the same time it is not a function which requires officers of a very high grade for its efficient performance. The frequent changes of officers in charge, which occur in some provinces, appear to be attributable to (1) undue prevalence of the system by which work is distributed, as it turns up, by the Collector or Deputy Commissioner amongst his Assistant or Deputy Collectors, instead of a definite, territorial, or other specific charge being assigned to each; (2) tendency of superior officers to remain at head-quarters in preference to going into camp, and consequent delegation to them of duties comparatively trivial, or which could be equally well performed by officers of a lower grade; (3) special allowances for registration or other duties, which, being, in some provinces, coupled with the charge of a treasury, render the latter an object of desire and an incident of promotion; (4) the disposition to pass on to every new-comer the irksome, yet responsible, duty of charge of a treasury in districts where it carries no pecuniary advantage. With reference to these causes of change, it is sufficient to remark that the employment of superior officers on treasury or other comparatively routine duty is contrary to the policy which has been laid down by the highest authorities; that the system of definite, territorial, or other charges, and frequent residence in camp, as recommended by the Famine Commission (Report, pages 104-5), has received the entire approval of the Government of India; and that the inducement of special emoluments in order to secure the performance of ordinary duties is objectionable in the case of members of the covenanted and superior uncovenanted services, and has been for the most part abandoned throughout India.

Upon the foregoing considerations the following directions are issued:—

1*st*,—That no covenanted Civil Servant (including military and uncovenanted officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2*nd*—That all special emoluments accompanying in any locality the charge of a treasury shall

cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the Local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 29th December 1881.

3*rd*—That the charge of district treasuries shall be entrusted to Deputy Collectors but may be combined with such definite charge of magisterial revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4*th*—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced; and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries,* which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

The appointment of young Civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy or Sub-Deputy Collector remain hereafter in charge of a district or sub-divisional treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

1*st*—That examination in treasury and local fund accounts, and in departmental revenue ac-

* This term is used in the local sense, and does not mean the treasury of a Tehsildár or similar office, to which it is applied in other provinces.

counts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

2nd—That every 'covenanted' officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury, under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

It is trusted that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1876, which is to be considered as still in full force. Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished.

Another point worthy of attention is the large expansion of treasury transactions, which has in some provinces followed the establishment of local funds and municipalities, and the necessity of providing treasury establishments adequate, in both strength and emoluments, to the increased labour and responsibility which have thus arisen. It rests with the Local Governments and Administrations to keep a careful watch in this respect, so that a colourable excuse for laxity and irregularities may not be afforded, or a door opened to actual fraud.

The special consideration of the Local Governments and Administrations is invited to the necessity, which has been made plain by the nature of some of the frauds which have occurred, that the Revenue Department, in its various branches, should systematically ascertain that the whole of its demands are satisfactorily accounted for by collection or otherwise, and that amounts realised invariably reach the regular treasuries, where alone the responsibility of the Account Department begins. The

Revenue and other Departmental authorities should distinctly understand that it is their duty to see that the statements which they receive, or the accounts which they keep, are in absolute accordance with the figures which appear in the financial accounts.

(G. I., F. & C., No. 355, dated 18th January 1882; *vide* G. R. No. 469, dated 9th February 1882.)

12. The responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue officers, acting under the orders of the Local Government; and the Government of India has always resisted any attempt to transfer any portion of this responsibility to the Accountant General. The appointment and promotion of all officers, whether they are accountants or other ministerial officers, employed in district and sub-treasuries must continue to rest with the local authorities, and no portion of the responsibility should be imposed on the Accountant General. A Collector or Commissioner may of course consult the Accountant General regarding the manner in which the work of any particular treasury has been done, so far as it has come to the notice of the Accountant General, and it will be the duty of the latter to give the fullest advice which he is in a position to give on such a subject; but his responsibility must end there, and all appointments, promotions, transfers, punishments, &c., must be made on the responsibility of the local officers. It is highly inexpedient that a system should be introduced under which officers should be interchanged between the Accountant-General's office, which is an office of audit as well as of account, and the local Treasuries. The Accountant General will doubtless always be willing to assist the local officers in finding a competent accountant, and may occasionally take a clerk from a district treasury into his office; but it should be understood that he is not in such matters subject to the orders of the Local Government, and that he will only do so when he is satisfied that no inconvenience or danger will result. The Governor General in Council is strongly opposed to any system for the transfer of clerks between the Accountant-General's office and the district treasuries, although there is no objection to the Accountant General meeting the wishes of local officers in this respect when he can conveniently and safely do so in particular cases. (G. I., F. & C., No. 3960, dated 26th September 1882; *vide* G. R. No. 3985, dated 19th October 1882.)

13. The Collector's responsibilities are in no way affected by the fact of his treasury being inspected by a special officer. The Collector's position is that of the responsible officer in charge of the treasury, and not of an outside inspecting officer; and it is not advisable to lay down any precise rules as to the personal check he should exercise. This would depend much on local circumstances, and the personnel of his Treasury Staff. (G. R. No. 4234, dated 29th November 1883.)

14. The following rules are prescribed regarding the officers by whom, and the intervals at which, examination of cash balances, stamps, opium and deposits should be carried out:—

CASH BALANCES.

Huzúr Treasury.

1. The Collector is ordinarily to count the cash balance once a month.

2. If he cannot count it himself owing to his absence on tour in the districts, he shall depute his First Assistant or one of his Assistants or Deputies other than the Huzúr Deputy Collector, to count it for him.

Provided that—

(*a*)—He always count it himself when in residence at the Sadar Station.

(*b*)—He allow no longer time than four months to pass without counting it personally.

Táluka Treasuries.

3. The cash balance shall be counted once every month by the Mámlatdár or Mahálkari. This examination shall ordinarily be made on the first or last day of every month.

4. The Assistant or Deputy Collector in charge of the táluka shall count the cash balance at least once a year. And he will be expected to do so twice, if he has time.

5. The Collector, or his Daftardár or Chtinis, will also examine the cash balance when visiting the kacheri.

STAMPS.

Huzúr Treasury.

6. The Collector or one of his Covenanted Assistants shall count the stock in store at least once every year.

7. Once every three months the Collector or the officer verifying the cash balance shall make such an examination of the stock in hand, short of actual counting it, and of the books, as shall satisfy him that the stock is properly cared for and the rules attended to.

8. The Inspector-General of Registration and Stamps shall also count the stock when he visits the station, besides seeing that the accounts are kept in the prescribed form, and performing the other duties assigned him in G. R., R. D., No. 5689, dated 26th October 1847.

9. Once a month, the officer in charge of the treasury shall examine the stock in the hands of the *ex-officio* vendors.

Táluka Treasuries.

10. The Assistant or Deputy Collector shall count the stock in store and examine the accounts once a year.

11. The Collector or Inspector-General of Registration and Stamps shall also on visiting the kacheri ascertain that the rules relating to stamps, their custody and accounts, are properly carried out.

12. The Inspectors of Registration Offices shall examine the stock and accounts once a year, as well as the *ex-officio* vendors' stocks.

13. The Mámlatdár or Mahálkari shall examine the stock and accounts, inclusive of those kept by *ex-officio* vendors, once in every calendar month, provided that if they have been verified by any other officer, he need not examine them himself during the same month.

OPIUM AND DEPOSITS.

Huzúr Treasury.

14. The Collector should examine the balances under these heads once every three months. But he may delegate this duty to an Assistant or Deputy, provided that the balances are verified once a year either by himself or by a Covenanted Assistant.

Táluka Treasuries.

15. The Assistant or Deputy Collector in charge shall verify the balances once a year. The Mámlatdár shall verify the balance of deposits once a month and of opium once every three months.

16. The Collector when on tour will make such examination of the opium and deposit balances and accounts as he may deem necessary in the exercise of his general supervision over the administration.

(G. R. No. 2672, dated 23rd August 1875.)

15. In districts in which there is a branch of the Bank of Bombay it is not the duty of the Collector to verify the monthly cash balance in the bank. It would very frequently happen, as the bank uses Government money in deposit for banking purposes, that the total balance in the bank was less than the Government balance. The bank is, of course, bound to arrange to honour Government drafts to the full amount of the Government balance, but, provided this is arranged for, Government do not insist on the precise amount of the Government balance being in the bank's vaults in any particular district on the 1st of each month.

Although, however, personal verification by the Collector of the Government balance in the bank's custody on the 1st of the month is not necessary, the accounts should be signed by the Collector once in four months at least and always when at head-quarters. These accounts relate not to the transactions at the Huzúr only but to the transactions at all treasuries in the district, and it is, to say the least

of it, convenient that these accounts should occasionally be scrutinized and signed by the Collector himself. He is responsible for the accounts of the district, and the Bank Agent, in one way, may be looked upon as holding to the Collector the position of a Treasury officer to his Collector.

Similarly, as regards the Cash Balance Report, it is advisable that the Collector should occasionally examine this report and should always sign it when at head-quarters. The Cash Balance Report relates not only to the cash at the Huzúr, but also at all treasuries in the district, and as the Collector would, except for the existence of the bank, sign this report in respect to the Huzúr and all other treasuries in his district, the fact that the Huzúr treasury is at the bank is scarcely a sufficient reason for entirely exempting him from signing the Cash Balance Report. If the Collector chooses, there is no objection to his signature being placed in the report *quoad* treasuries in the interior of his district only, the Cash Balance Report furnished by the Bank Agent being forwarded to me in original and a grand total made for the sake of convenience.

(G. R. No. 1489, dated 28th April 1891.)

16. In regard to the test of treasury balances, the necessity of zealous personal care and strict adherence to the prescribed rules should be impressed upon all Collectors and Treasury Officers. It must be clearly understood that the counting of sealed boxes, or bags, is not a verification of the cash balances. An officer verifying and certifying the balance in a treasury must actually examine the contents of the bags and boxes, and count or weigh such contents. (G. I., F. & C., No. 3555, dated 2nd November 1880; *vide* G. R. No. 4076, dated 18th idem.)

17. For the verification of cash balances the procedure described in the following memorandum from the Accountant General, No. R.-12757, dated 17th October 1881, should generally be adopted :—

> "* * The best plan for verification is to count 250 Rupees and put them in one scale, and weigh off against them : the result is Rs. 500, and that doubled Rs. 1,000, and so on. No scales or weights for weighing coin in excess of Rs. 200 should be issued to public offices or be relied on in work, and I would so far modify the views contained in my letter No. R.-5487, dated 14th July 1879, embodied in Government Resolution No. 1327, dated 17th April 1880."

(G. R. No. 4640, dated 8th December 1881.)

18. Article 329 (1), Civil Account Code, prescribes the mode in which the cash balance of a treasury should be verified; but this rule does not require the use of scales which will weigh more than 200 rupees at a time, as when the first batch of 200 rupees has been weighed, the other batches

are to be weighed against it until the bag is exhausted. When a verified weight of 1,000 rupees has thus been obtained, one bag in twenty is to be weighed against it. All that is required, therefore, is a small pair of scales which will weigh 200 rupees accurately, and a large pair of rougher scales in which the verified 1,000 rupees can be weighed against the test bag. This larger pair need not be regular money-weighing scales: all that is required is that the two scales should be in equipoise. The monthly verification can, therefore, be effected with the scales of the description proposed by the Accountant General in his memorandum No. R.-12757, dated 17th October 1881. (G. R. No. 657, dated 22nd February 1882.)

19. The Collector may entrust the duty of verifying the Huzúr Treasury balance to any of his Assistants or District Deputies in permanent charge of tálukas, who may be conveniently situated, provided the Collector himself performs the duty in person once in four months at least. (G. I., F. D., No. 572, dated 30th April 1875; *vide* G. Rs. Nos. 1694, dated 21st May 1875, and 436, dated 1st February 1884.)

20. All Treasury officers must strictly attend to the instructions of the Accountant General in matters such as those referred to in his following letter, No. L. A.-9210, dated 16th September 1876:—

"I have the honour to report to you that Treasury officers in this Presidency occasionally pass to officers allowances to which they are not entitled and for which they have no authority from this office to pass. Moreover, they frequently disobey the orders issued by me regarding retrenchments. I need scarcely point out to Government the amount of needless correspondence and work which result from this want of obedience on the part of the Treasury officers, and I shall feel obliged if Government would bring it to the notice of all Collectors and warn them that any future disobedience of the orders issued from this office will be viewed by Government with much displeasure.

"2. Treasury officers know full well that, in accordance with the orders of the Government of India, they should not pay any bills which are presented by officers for payment unless they have authority to pass the charge either in the shape of a distinct order of Government or on a slip issued by this office. Were these orders strictly attended to, and all doubtful cases referred to this office before payment, the number of retrenchments which it is now necessary to make, and the needless correspondence which is the result of the over-payments, would be very greatly diminished."

(G. R. No. 3944, dated 23rd September 1876.)

21. It is an important rule of the Account Department, that the Treasurer's and Accountant's balance sheets should be worked out independently of each other and should be brought together and verified by the Treasury officer himself. For the purposes of this check, and also because it is expedient that he should know the balance of the day before he leaves office, the Treasury officer should not postpone the duty of signing the Treasurer's

statement to the next morning. The Treasurer's statement can be ready within a very short time after the close of the cash transactions. The comparison of this statement with the Accountant's balance, the preparation of which takes more time, may be made on the following morning. (G. I., F. & C., No. 1153, dated 15th June 1880; *vide* G. R. No. 2302, dated 30th idem.*)

22. All native establishments employed in treasuries and sub-treasuries as well as sub-treasury officers should be required to be acquainted with English numerals, which should be used in the Táluka and Huzúr vernacular accounts. The use of English numerals is not to be extended to the village accounts and land registers which are open to the inspection of the public under Section 213 of the Land Revenue Code. It would be improper that the figures in the rayat's receipt book should be English numerals. (G. Rs. Nos. 3964, dated 18th October 1882, and 2043 dated 4th June 1883.)

23. The Collector's correspondence office should have little or nothing to do with treasury work. The Treasury officer should dispose of such routine work as is entrusted to him under his own signature, subject to such supervision as the Collector thinks necessary, while he should submit all important drafts to the Collector for approval and ultimate issue *from the Treasury Office* under the Collector's signature, or if he is in camp and has approved the draft under the Treasury officer's signature 'for Collector.' (G. R. No. 1377 dated 11th May 1885.)

24. The Accountant-General having requested that a general ruling be issued for the guidance of the District officers on the subject of the conduct of the treasury duties during the temporary absence of the Treasury officer, Government concurred in the remarks made by the Commissioner, N. D., in his memorandum No. 1897, dated 1st June 1892 given below:—

> "The practice in this division has been for the Treasury officer not to leave the head-quarter station without the permission of the Collector who arranges to relieve him. Generally the District Deputy Collector is put in charge of the treasury, and, except during the touring season, no difficulty is experienced in arranging for the relief of the Treasury officer. The present arrangements work well and the Commissioner would recommend that no hard and fast rules should be laid down. So long as it is understood that a gazetted officer who has passed the Higher Standard Examination is placed in charge of the treasury, no interference with the present practice is called for. The Commissioner does not think that the Head Accountant should be put in charge."
>
> (G. R. No. 3503, dated 31st August 1892.)

**Vide* also Article 323 of the Civil Account Code.

25. The Mahálkari of Mahábaleshvar should furnish security to the extent of Rs. 1,500 and should be held responsible for the security of the treasury in his charge during the absence from Mahábaleshvar of the Superintendent.

Rs. 2,000 is the maximum sum which may be kept at one time in the Mahábaleshvar Treasury during the Superintendent's absence.

(G. R. No. 3355, dated 15th September 1883.)

26. The following rules * regarding the duties and responsibilities of sub-treasury officers with regard to the custody of treasure at tálukas have been circulated to those officers :—

1. The Mámlatdár or, in his absence, the Head-kárkún should see, before he leaves the office, that the door of the treasury is properly locked and sealed in the presence of the Police officer in charge of the guard.

2. There shall be two locks to the door of the treasury, the key of one of which shall be kept by the Mámlatdár and of the other by the Shroff-kárkún. In the absence of the Mámlatdár from the táluka station, his key of the treasury door shall be kept by the Head-kárkún, the other key being always kept by the Shroff-kárkún.

3. The Mámlatdár shall be responsible for the security of the receptacles for treasure and other treasury furniture.

4. The Mámlatdár should have the security of the treasury-room certified to every year by the Executive Engineer, who shall prescribe any necessary conditions as to the manner of storing the coin, *e. g.*, that no bags or boxes should be placed within a prescribed distance from the wall. The position of the sentries and other matters relating to the Police guard at the treasury should be prescribed by the Superintendent of Police. The copy of the Executive Engineer's certificate and the order of the Superintendent of Police with a vernacular translation of the latter, if the original is not in vernacular, shall be hung up in a conspicuous part of the treasury, and the Mámlatdár shall see that the conditions prescribed in these documents are carried out.

5. The doors and windows, if any, of the treasury-room must remain always closed and locked or bolted, except when it is necessary to remove coin or other valuables into or out of the treasury. The Mámlatdár or, in his absence from the office, his Head-kárkun must be present in person during the whole time between the opening and closing of the room. The room must be locked, if, in the meantime, he is called away on any duty.

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* The Commissioner in Sind was instructed to adapt these rules to suit the requirements of that Province.

6. The bulk of the treasure should be kept under double locks in the receptacles provided for the purpose. The key of one of each set of double locks shall be kept in the personal possession of the Mámlatdár and the other in that of the Shroff-kárkún. During the absence of the Mámlatdár from the head-quarters of the táluka or when, owing to some important and pressing work in the head-quarter town itself, he is unable to attend office, his key should be made over to the Head-kárkún, who should retain possession of it only so long as the Mámlatdár is absent from head-quarters or is unable to attend office.

7. After the close of the day's business the Shroff-kárkún should not be allowed to hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him. The sum so held shall be locked up every evening in the treasury-room.

8. As regards specie, money received should be kept separate from money issued for payments. The money issued should be that which has been longest in the treasury. The Mámlatdár should record orders consistent with these rules, specifying the precise arrangement to be observed, so that all coin may pass out of the treasury in due turn. A copy of such orders shall be kept hung up in the treasury-room.

9. Before being placed under double locks in the receptacle for treasure as provided in Rule 6, money under receipt should be made up by the Shroff-kárkún in bags of uniform size in accordance with the following instructions. Broken amounts other than those permitted by this rule should not be placed in the receptacle for treasure :—

(1) Rupees should be made up in bags of Rs. 2,000 each (where Rs. 1,000 is the customary size this should be adhered to). If there are rupees remaining over which cannot be left in the Shroff-kárkún's custody under Rule 7, a bag containing any multiple of Rs. 250 less than Rs. 2,000 should be made up as a temporary measure, to be converted into a bag of Rs. 2,000 as soon as possible.

(2) Half-rupees should be made up in bags of Rs. 25 each. A supplementary bag of any multiple of Rs. 5 should be made up, if necessary, as provided in the preceding sub-rule. The bags should be put together into a larger bag of Rs. 1,000 or less.

(3) Quarter-rupees should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(4) Two-anna pieces should be made up in bags of Rs. 25 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(5) Half-annas should be made up in bags of Rs. 50 with a supplementary bag of any multiple of Rs. 5.

(6) The preceding sub-rule applies also to quarter-annas.

(7) Pies should be made up in bags of Rs. 10 with a supplementary bag of Rs. 5, if necessary. Half-pices should be treated the same way. The bags should be put together into a larger bag.

Mutatis mutandis the above provisions apply to the return to double locks at the close of the day's transactions of bags containing money under issue, the main points to be observed being that no bag shall be placed under double locks that does not contain, in the case of rupees, a multiple of Rs. 250 and, in the case of other coin, a multiple of Rs. 5; and that, in the case of coin of any description, only two bags, *i. e.*, one bag on the receipt and one on the issue side, may be allowed to contain amounts less than the maximum amounts prescribed by this rule.

10. Each bag prepared by the Shroff-kárkún under the last rule should be examined by the Mámlatdár or, in his absence, by the Head-kárkún. He should personally cause the contents of each bag to be emptied into the scales, weighed and poured into another bag. If the contents of a bag cannot be accurately determined by weighing, they should be counted. A memorandum should then be placed in each bag showing its contents under the initials of the Shroff-kárkún and the Mámlatdár, or in his absence, the Head-kárkún. Each bag should then be tied up and sealed in the presence of the Mámlatdár or Head-kárkún. Lastly the bags should be placed in the receptacle for treasure and there counted.

11. Notes intended for custody under double locks should be made up in bundles according to denominations in the order of receipt, the number in each bundle being stated upon the outside. They should be counted over by the Mámlatdár in person, or, during his absence, by the Head-kárkún, before being placed under double locks. When required to be issued from under double locks, they should be counted in detail with the same care.

12. A memorandum under the initials of the Shroff-kárkún and the Mámlatdár or, in his absence, the Head-kárkún should be kept in the receptacle for treasure (or one in each receptacle if there are more receptacles than one) showing its contents.

13. Every amount, when received under double locks or issued therefrom, should be registered in the Shroff-kárkún's balance-sheet (which shall be kept in the Civil Account Code Form 38) *at the time* by the Mámlatdár with his

own hand or, during his absence, by the Head-kárkún.

The certificate at the foot of Civil Account Code Form 38 should be altered for this purpose as follows:—

"The balance in the hands of the Shroff-kárkún has been inspected and found correct. The total closing balance agrees with the closing balance shown in the Day-book this day."

14. Before signing the Day-book and the Shroff-kárkún's balance-sheet, the Mámlatdár or, in his absence, the Head-kárkún should satisfy himself—

I.—That no uncurrent coins are left in charge of the Shroff-kárkún;

II.—That no more small silver or copper coin is so left than is actually required for current use;

III.—That the whole balance in charge of the Shroff-kárkún does not exceed his current requirements or the amount of his security.

15. Silver coin may be issued from under double locks by counting the number of bags only. If issued in broken amounts, rupees must be issued in multiples of Rs. 250 and other coin in multiples of Rs. 5, no whole bag being opened while another remains undepleted.

16. The monthly verification of the cash balance should be made on the 25th of each month by the Mámlatdár in person or by the Head-kárkún when the Mámlatdár is unable to perform the duty on the ground of illness, or when he is specially exempted from the duty by the Collector or Assistant Collector on the ground of emergent duty, in accordance with the following instructions. But the Mámlatdár should verify the balance immediately on his return to the head-quarters of the táluka:—

(*a*) *Silver coin.*—The coin being in bags, each containing a certain fixed amount, any bag should be taken at random and Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums should be weighed, until the whole contents of a bag are exhausted. Care should be taken that the requisite number of tallies of Rs. 100 or 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or Rs. 2,000 as the case may be, and be placed in one pan of a large pair of scales. The whole number of bags should now be counted, and one in every twenty, taken at random, opened and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200. It may be noted

that the maximum difference in weight between new coin, and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of Rs. 100 (or less for small coin) which, if carefully done, should always be precise.

If scales of sufficient size are not available, the necessary number of bags must all be examined in the manner prescribed for the first bag.

(*b*) *Copper coin.*—There is no rule. The Mámlatdár may adopt any method of verification which he thinks satisfactory and, provided he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(*c*) *Notes.*—All notes of Rs. 100 and over should be counted with the Mámlatdar's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by kárkúns, &c. The Mámlatdár should then see, in the case of each bundle, whether the addition of the folded back notes to the number already counted and marked makes up the whole alleged number of the bundle. The kárkúns, &c., should not be persons who are responsible for the correctness of the bundle, and the Mámlatdár should satisfy himself that the notes in the bundle are all of the alleged value, *i.e.*, for example, that a ten-rupee note is not counted as one of a 50 rupee bundle.

(G. Rs. Nos. 5109, dated 23rd December 1892, 173, dated 13th January 1894, 1431, dated 17th April 1896, and 5293, dated 8th November 1899).

27. The diary of movements which a Mámlatdár sends to the Collector at the end of each month should be sent through the Huzúr Office, where it should be compared with the signatures for the month below the daily sheets. In transmitting the diary to the Collector, the Huzúr Office should mark every occasion on which the Mámlatdár failed, when he was at his head-quarters, to sign the daily sheet, and the Collector should take due notice of any omissions thus brought to his notice.

Mámlatdárs who have treasuries under their charge must, except for very special reasons, arrange their movements so as to be at their head-quarters on the 25th of every month, and every occasion on which a Mámlatdár fails to make the special monthly verification of the cash balance must be fully explained in his diary which goes in to the Collector through the Huzúr Office.

(G. R. No. 868, dated 6th March 1893.)

28. Care should be taken that the Collectors' balances in the Branches of the Bank of Bombay are never so reduced that there is any risk of their being overdrawn. (G. R. No. 65, dated 9th January 1878.)

29. The Treasury Head Accountants should exercise supervision over the work of the Local Fund establishments. (G. R. No. 2396, dated 10th August 1886.)

30. Head Kárkúns of tálukas are not clerks of the Mámlatdár and are not to be regarded as such for the purpose of clause (*f*), Article 9, Chapter I, Civil Account Code, 5th Edition. They are subordinate to Mámlatdárs, but they are more in the position of their deputies. They exercise independent magisterial jurisdiction, and when the Mámlatdárs are away from head-quarters the Head Kárkúns are *ex-officio* in charge of the treasury and account business for which they are held directly responsible. The Head Kárkún in a táluka holds towards the Mámlatdár an analogous position to that which the Huzúr Deputy Collector holds with regard to the Collector in the district. (G. R. No. 2589, dated 26th August 1886.)

31. The Mahálkaris' Munshis of Kohistán and Keti Bandar are authorized to sign daily sheets, payment vouchers, &c., on their responsibility in the absence of the Mahálkaris on tour, in the same way as Head Munshis of tálukas. (G. R. No. 489, dated 12th February 1890.)

32. To prevent the waste of standard forms at the treasuries, Collectors should not indent for a supply of forms in excess of the requirements of the second year. (G. R. No. 2369, dated 10th August 1886.)

33. The Inspecting Auditor of the Accountant-General's Office should inspect Political Treasuries. (G. R. No. 2369, dated 10th August 1886.)

34. The Inspecting Auditor of the Accountant-General's Office should specify instances of treasuries inspected by him in which he may notice great want of care and attention in writing up the account books and keeping the registers. (G. R. No. 2207, dated 16th August 1887.)

35. The Accountant General should enter on the objection statements, sent bi-monthly to Treasury officers, an abstract of the irregularities noticed from time to time. (G. R. No. 2354, dated 27th July 1888.)

36. A certain measure of responsibility for the prevention or detection of táluka errors attaches to the Huzúr Office. But the Accountant General should record no irregularity when it is proved to the satisfaction of his office that the irregularity was one that the Treasury officer could not prevent or correct. (G. Rs. Nos. 3253, dated 18th September 1891, and 2894, dated 19th August 1893.)

37. The departmental accounts rendered by the Customs and Salt and the Forest Departments and Mint should be brought within the scope of the Accountant-General's annual review of the working of the District Treasuries. (G. R. No. 3147, dated 18th September 1890.)

38. Government have no objection to net bags being generally introduced for use in Government treasuries as the old bags wear out. (G. R. No. 470, dated 9th February 1878.)

39. The exemption from the provisions of the Stamp Act applies to all payments exceeding Rs. 20 made from Government Treasuries in Native States. (G. R. No. 172, dated 15th January 1880.)

40. The proposals made by the Accountant General in his following letter No. R.–5487, dated 14th July 1879, seem, in the main, to suit the requirements of every district and are generally approved. Brass weights up to 200 tolas may be obtained locally, wherever possible, all due precautions being taken to ensure accuracy. The larger weights must be of iron protected by paint or japanning against rust, and tested occasionally when old. Chinese scales weighing up to 200 tolas may be supplied and the larger sizes for Huzúr treasuries may be of English manufacture. Government, whilst desiring these proposals to be of general application, are willing to allow modification in cases where special circumstances seem to require it.

"* * There are two kinds of weighments necessary at treasuries, †one in the detailed examination of the rupees when received, and in counting them when paid, the other as a check on the general correctness of the bags when the day's receipts are put away. Only the first kind requires great accuracy for the difference in gross weight between a bag of 2,000 new or old rupees, or a mixture of the two makes it impossible to tell in so large a weighment the exact number of rupees.

"A weighment of Rs. 200 is the extreme limit that can be required in the detailed examination, and I would therefore suggest that no larger size of Chinese scales be allowed to be purchased.

"For Huzúr Treasuries one pair of scales weighing Rs. 2,000 may be allowed of English manufacture (Chinese scales are not made so large), but perhaps Government may consider that if a larger size than for Rs. 200 is wanted in Táluka treasuries, some cheaper kind must be obtained locally.

"Weights are supplied by the Mint. I submit a copy of a letter from the Mint Master giving the price of the different sizes and recommending

† Scales for weighing coin required by Huzúr and Táluka treasuries should be obtained from the Bombay Mint. (*Vide* para. 43 of the Accountant-General's circular regarding contingent charges approved by Government Resolution No. 2918, dated 27th August 1895.

the more expensive brass weights, but iron weights will, I think, answer the purpose for all sizes above Rs. 200, since, as in the case of scales, minute accuracy for the large weighments is unattainable. It is to be regretted, however, that no way can be found, either by casting a casing of brass round the iron weights or in some other way of combining the accuracy of brass with the cheapness of iron.

"I submit, therefore, for the approval of Government, that in future the supply of scales and weights be made under the following limitations:—

For a Huzúr treasury one pair English scales to weigh to Rs. 2,000 with fair accuracy. Two iron weights of Rs. 1,000 each. Two pairs Chinese scales to weigh to Rs. 200.

1	brass weight ...	Rs. 200	Any duplicates required being of iron.
1	„ ...	„ 100	
1	„ ...	„ 40	
1	„ ...	„ 30	
1	„ ...	„ 20	
1	„ ...	„ 10	

1 Set (two) minimum weights for whole and half rupees.

1 Set grain weights (1 to 4).

For a Táluka treasury.

1	pair Chinese scales weighing to ...	Rs. 200
1	Brass weight	„ 100
1	Iron weight	„ 200
1	„	„ 40
1	„	„ 30
1	„	„ 20
1	„	„ 10

1 Set (two) minimum weights for whole and half rupees.

"Exceptional cases will no doubt occur, where a larger supply of scales and iron weights may be necessary, but the necessity should be shown in each case and ordinarily any further provision made by the purchase of such scales as are obtainable on the spot."

(G. R. No. 1327, dated 17th April 1880.)

41. Cheques on account of Local Fund payments to be made at a Táluka treasury should not be issued direct on that treasury but should be endorsed by the Huzúr Treasury officer for payment at the táluka. (G. R. No. 2711, dated 24th September 1885.)

42. The sub-treasuries of Jacobabad and Umarkot should be considered as the Huzúr treasuries of the Upper Sind Frontier and Thár and Párkar Districts, respectively, for Local Fund purposes only. (G. R. No. 2750, dated 9th September 1886.)

43. Drafts given by the President of the Committee appointed for the purchase of remounts for Native Cavalry in the Bombay Presidency in payment for horses should be cashed without question on subsequent presentation at a civil treasury. (G. R. No. 1065, dated 14th April 1886.)

44. The Civil Station Fund at Sátára is allowed to be treated temporarily as one of a private nature merely banking with the treasury. (G. R. No. 812, dated 19th March 1888.)

45. As regards the award and payment of scholarships out of the sum placed at the disposal of Government by the late Honourable Kázi Sháhbudin for the encouragement of education amongst the Mahomedans of the Bombay Presidency, exclusive of the City and Island of Bombay and Sind, Collectors are authorized to make their awards payable at the Government treasury nearest to the residence of the boy in whose favour the award is made. (G. R. No. 1175, dated 1st May 1888.)

46. The Comptroller General is unwilling to relax the rule requiring one key of a currency chest to be held by a gazetted officer except in case of necessity. In cases where much inconvenience is entailed by the rule, the rule may be specially relaxed. (G. R. No. 2246, dated 19th July 1888.)

47. It is undesirable that an officer who requires an early payment should be kept waiting until a copy of the order has been forwarded by the Financial Department to the Accountant General and by him to the Treasury officer. In future, when it is intended that an order sanctioning a payment from a Government treasury should be asked without delay, a copy of the order will be forwarded to the Treasury officer concerned.

(G. R., R. D., No. 2248, dated 31st March 1891.)

48. The system detailed in the appended letter from the Commissioner in Sind to the Accountant General, No. 2597, dated 28th July 1891, may be adopted in order to enable persons engaged in the trade of country liquor to pay still-head duty into any Huzúr or Táluka treasury in Sind instead of into the Hyderabad Treasury :—

"I have the honour to request the favour of your advice and instructions on the following point.

"2. There is one distillery at Kotri in this Province and at present before liquor is removed from the still, the distiller must proceed to Hyderabad, 4 miles away across the river, pay in the duty and then he receives a permit to remove the liquor.

"3. As in Sind, the system does not prevail of having one large contractor, for there are 18 distillers and wholesale retail shops are held by locally licensed shopkeepers, and mere customers of and distinct from the distillers, the shopkeepers from Upper Sind have to remit the money (plus of course the cost price of the liquor) to the distiller whom he deals with ; and the cost and trouble of doing this, by hundis or money orders, are considerable. Moreover, the distiller being beyond the reach of the shopkeeper, is believed often to misappropriate remittances, for a longer or shorter

time, to his own purpose, *e.g.*, buying molasses, paying his share, &c.

"4. I desire, therefore, to arrange for allowing any shopkeeper to pay any amount he likes as still-head duty at any treasury in Sind, much in the same way as, I believe, salt duty can be paid in Bombay on salt to be purchased at Khárághoda. All that would be required would be for the payer to pay in the money and obtain a receipt, which would simply show that a certain sum had been paid as still-head duty. The money would be credited finally to A'bkári in the accounts and an advice sent to the treasury at Hyderabad, which would note it and send it in original to the sub-treasury at Kotri. The shopkeeper could then send the original receipt to the distiller he dealt with and that distiller could use the receipt as coin in transactions with the sub-treasury. When he wanted to remove liquor from the distillery he would, as now, make out his own pass for the various kinds of liquor to be removed, add up their total and pay into the *Kotri* Treasury either receipts for money paid into other treasuries or coin, for the duty, as he pleased. The Kotri Sub-Treasury would then give him an acknowledgment and the liquor would be allowed to be removed.

"5. The Kotri Sub-Treasury is in the Karáchi District, not in Hyderabad, but the arrangements for crediting the Hyderabad Treasury with the amounts paid in would be simple, and the Hyderabad Treasury having advices of the issue of all payments into treasuries and sub-treasuries could satisfy itself that the receipts paid in at Kotri were all genuine.

"6. In case you ask why the accounts should not be kept at Karáchi, instead of collecting the transactions at Hyderabad, I would remark that on account of its proximity, the distillery has been placed under the Collector of Hyderabad, and it is desirable that all financial and other statistics should be concentrated there.

"7. The advantage of the plan proposed is that the distiller would cease to have to go to Hyderabad every time he wanted a pass, and the up-country shopkeeper would not have the trouble of making large remittances, and the distillers could not use money advanced for payment of still-head duty by shopkeepers. There would be a little more trouble perhaps to the Government officers than now, but I think the object to be gained is worth it."

(G. Rs. Nos. 3809, dated 30th October 1891, 603, dated 13th February 1893, and 2784, dated 28th August 1894.)

49. Military officers are permitted to deposit their cash boxes in the Civil Treasury during their absence on duty from their stations. Intimation of the deposit should be sent to the Accountant

General. (G. Rs. Nos. 682, dated 9th February 1877, and 1311, dated 12th March 1877.)

50. Treasury officers are authorized to keep the cash boxes of the officers of the Public Works Department, each case being reported to the Accountant General. (G. Rs. Nos. 4188, dated 15th November 1878, and 4474, dated 14th December 1883.)

51. All Treasury officers are authorized to receive for safe custody the treasure chests of Civil Courts and of Forest officers, each case being reported to the Accountant General. (G. Rs. Nos. 318, dated 24th January, and 1443, dated 22nd April 1889.)

52. All officers who are allowed to deposit their cash boxes in treasuries should note that this concession is intended to provide safe custody for such Government money as may unavoidably be in their hands. As far as possible no money should be drawn from a treasury until actually required for expenditure, and in the same way all collections should be promptly paid into the treasury. (G. R. No. 1443, dated 22nd April 1884.)

53. The head-quarter treasure chest of the Superintendent, Revenue Survey, Ratnágiri may be received in the Ratnágiri Treasury for safe custody. (G. R. No. 2302, dated 11th August 1885.)

54. The Commissioner in Sind is authorized to direct Treasury officers to receive for safe custody the treasure chests of officers of the Transport Department in Sind, communicating to the Accountant General the orders issued by him from time to time. (G. R. No. 2462, dated 28th August 1885.)

55. The keeping in Government treasuries of separate cash chests of municipal balances should be discontinued, municipalities being permitted to deposit their balances in the nearest Government treasuries just as in banks, subject to the following conditions:—

(1) Standard forms of cheque books should be used, to be supplied from the Central Press to Presidents, proper precautions being taken to prevent fraudulent use of the cheques.

(2) A standard form of pay-in slips should be used. The ordinary chalan forms are all that is necessary for paying money into treasuries, the receipts being acknowledged in the pass books.

(3) No sums less than Rs. 20 should be paid in or withdrawn.

Treasury officers should keep a banking account for each Municipality in the simple form of Civil Account Code (fifth edition) Form No. 42. Their responsibility will be confined to keeping the account and seeing that the cheques presented for payment are in order. The Accountant General will require a monthly return of the balance in

hand. (G. Rs. Nos. 812, dated 23rd March 1886, and 2195, dated 26th July 1886.)

56. The Municipality of Párola in the Khándesh District is permitted to keep its cash balance in a separate chest in the Mahálkari's kacheri at that place. (G. R. No. 2894, dated 27th October 1887.)

57. The treasure chest of the Mámlatdár of Alibág may be lodged in the Huzúr Treasury for safe custody. (G. R. No. 2496, dated 20th August 1886.)

58. The treasure chest containing cash and silver plate belonging to the Kárwár Church may be kept in the Huzúr Treasury at Kárwár for safe custody. (G. R. No. 2860, dated 20th September 1886.)

59. Local Boards should be permitted to lodge their cash chests for safe custody in District and Táluka treasuries. (G. R. No. 422, dated 7th February 1887.)

60. The treasure-chests of foresters may be lodged in the Government treasuries. (G. R. No. 2437, dated 6th September 1887.)

61. The balance of cash, postage stamps, &c., of the Indápur Post Office may be kept for the sake of safety at the Indápur Sub-Treasury. (G. R. No. 668, dated 24th February 1890.)

62. The chest containing silver articles belonging to the English Church at Surat may be lodged in the local treasury for safe custody. (G. R. No. 668, dated 24th February 1890.)

63. The treasure chest of the Thar and Párkar Police Account Office should be deposited in the Hyderabad Treasury for safe custody. (G. R. No. 3098, dated 13th September 1890.)

64. The Police treasure chest of the Hyderabad District may be lodged in the Hyderabad Huzúr Treasury for safe custody. (G. R. No. 615, dated 19th February 1891.)

65. The cash chests of the funds of technical schools in Sind, which are quasi-local-fund institutions, may be kept in Government treasuries for safe deposit. (G. R. No. 3153, dated 26th September 1894.)

PART XII.—REMITTANCE OF TREASURE.

1. Whenever Government treasure is to be despatched coastwise, the Accountant General should enquire from the Superintendent of Marine whether any Government steamer can be made available for the purpose, and the Government steamer should be used when the payment of freight to private companies is greater than the cost of coal and stores expected to be expended in the run by the Government vessel. (G. R. No. 2179, dated 27th July 1872.)

2. The practice of sending shroffs with all remittances of treasure, and parties of Police on board steamers with remittances from Kánara and Ratnágiri to Bombay should be given up, the boxes containing it being invariably sealed by the transmitting officers with such seals as may be necessary to prevent their being tampered with, and all other proper precautions being taken for that purpose. (G. R. No. 2444, dated 17th August 1872.)

3. When remitting any large amount of specie by rail through the Central Provinces timely notice should be given to the Police authorities of those Provinces of the probable date on which the consignments may be expected to enter that jurisdiction, and where the trains may be expected to stop *en route*. (G. R. No. 3121, dated 11th October 1872.)

4. The Collector of Salt Revenue need not entertain or be supplied with a Police guard. It is not necessary for him to carry official treasure with him. (G. R. No. 3725, dated 18th October 1873.)

5. The Accountant General should arrange for Treasury officers being made fully acquainted with the rules in force on Railways for the despatch of treasure. (G. R. No. 1932, dated 14th June 1875.)

6. The payment of commission to the crews of Government boats in the Bombay Presidency for the conveyance of treasure from one táluka to another is sanctioned. (G. I., F. D., No. 2938, dated 28th August 1875; *vide* G. R. No. 2948, dated 14th September 1875.)

7. Treasure travelling by road should be accompanied by an escort of armed Police or troops of such strength as the Collector or Superintendent of Police may deem necessary. (G. R. No. 3189, dated 6th October 1875.)

8. The longest railway journeys which can be taken in remitting treasure from head-quarter stations in this Presidency to Bombay are—

From Ahmedabad 15 hours by B. B. & C. I. Railway,

„ Chálisgaon 9 hours } by G. I. P. Railway.
„ Sholápur 14 „ }

and as these are all performed without a break, there is no need to fix relief stations for the treasure guards

so far as the wants of this Presidency alone are required. (G. R. No. 2968, dated 15th July 1876.)

The Central Provinces Police should escort coin from Nágpur or Jubulpur to Bhusával, but should receive charge of remittances coming towards Calcutta at Khandwa, while leaving the Bombay Police to escort coin all the way to Nágpur.

The Bombay Police should escort treasure southward to Guty while the Madras Police will be responsible for its escort northward to Sholápur.

Timely intimation should be given to the officer in charge head-quarters, Dharangaon, of the necessity for a guard to escort treasure.

(G. R. No. 215, dated 15th January 1877.)

9. The following instructions are issued for the guidance of Police officers in charge of remittances of treasure by railway.

These instructions should be printed in English and the vernacular languages of the provinces in which they may be required; and a copy containing both the English and a vernacular version must be handed by the Treasury or Currency officer at the despatching station to the Police officer commanding any guard who will travel in charge of treasury, the copy being transferred by him to the officer commanding the relieving guard if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittances by rail, and they should be requested to impress upon the Police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.

Instructions.

1. The Police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury, but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van, and the doors of the guard's carriage should never be locked.

3. An officer relieving such a guard will see that the numbers of the waggons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the unlocked doors of the van cannot be opened.

4. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage a guard must remain on duty by the door of the treasure-waggon; if there be several such

waggons, it will suffice to tell off two men, who may stand one at each end of the waggons.

5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for 'bags said to contain coin to the value of Rs. ;' or for 'boxes, with marks and weights detailed in the invoice, said to contain coin to the value of Rs. .' If any box be short-weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus :—

'Received charge, from . Police officer of district, of railway waggon No. , said to contain boxes, aggregating Rs. , waggon No. said to contain boxes, aggregating Rs. (and so on). The waggons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged.' The number and contents of each waggon should be detailed in case of a break-down. The receipts should be in English, if the Police officer is acquainted with that language; otherwise in the officer's vernacular.

7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the railway.

(G. I., F. & C., No. 144, dated 12th January 1880; *vide* G. R. No. 325, dated 27th idem.)

10. The sums received by the Subordinate Judges of Vadgaon and Talegaon should be remitted to the respective táluka treasuries once a week by the former officer and once a fortnight by the latter. The District Superintendent of Police, Poona, should make the necessary arrangements for a proper Police escort to be provided on each fixed day. (G. R., J. D. No. 4939, dated 13th August 1876, and G. R. No. 3567, dated 29th idem.)

11. Treasury officers should exclude from their accounts all entries of remittances from one account to the other which are not represented by actual cash (or transfer receipts) passing from one Collector to the other, and should show all revenue realisations under their appropriate heads, in whatever treasury they may be received. It is no doubt important that Revenue officers should be fully cognizant of all transactions in other districts which pertain to their respective departments, but this should be arranged by a system of mutual returns

outside the accounts, and not by fictitious entries of remittances within the accounts. (G. I., F. & C., No. 2871, dated 20th September 1880; *vide* G. R. No. 3582, dated 6th October 1880.)

12. The following scale of guards for escorting treasure by railway proposed by the Inspector-General of Prisons is approved with the modification that the minimum escort should never be less than 3 men :—

	By day.	*By night.*
One to fifteen boxes of treasure carried on passenger carriage under guard's own charge.	Two Constables.	One Head Constable. Three Constables.
For every additional five boxes.	One Constable .	Two Constables.
For one locked van containing treasure.	Two Constables.	One Head Constable. Three Constables.
For each additional van.	One Constable .	Two Constables.

(G. R. No. 3493, dated 24th August 1876, and G. R., J. D., No. 4652, dated 2nd July 1885.)

13. An extra potdár or money-tester may be engaged at a treasury when the ordinary establishment of the treasury is not able to do promptly the work of counting and examining large remittances of specie received from other treasuries. No potdár should be engaged without the sanction in writing of the District officer or the next senior officer should he be absent, and the maximum should be one extra man for one day for every Rs. 10,000 of rupees to be examined after, say, the first Rs. 15,000. (G. I., F. & C., No. 1005, dated 25th May 1885; *vide* G. R. No. 1757, dated 15th June 1885.)

14. The limit of 8 annas fixed by Note 1 to Article 652 of the Civil Account Code, Volume I, should be applied to all cases of remuneration to extra potdárs employed under the foregoing orders. The rule embodied in that note, which provides that no expense for extra potdárs shall be incurred in cases of remittances within a district, is not to be taken as superseded by those orders. (G. R. No. 2336, dated 12th August 1885.)

15. The scope of the orders contained in the Resolution of the Government of India No. 1005, dated 25th May 1885, is extended to remittances of small silver and copper coins. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	Rs.
New ½ rupees of the value of	... 50,000
Old ½ rupees of the value of	... 5,000
New ¼ rupees of the value of	... 24,000
Old ¼ rupees of the value of	... 2,500

	Rs.
New $\frac{1}{8}$ rupees of the value of ...	7,000
Old $\frac{1}{8}$ rupees of the value of ...	1,250
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of ...	600
Old single pice of the value of ...	500
New $\frac{1}{2}$ pice in Mint boxes of the value of	500
Old $\frac{1}{2}$ pice of the value of ...	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of ...	150

(G. I., F. & C., No. 2685, dated 31st August 1885; *vide* G. R. No. 2724, dated 25th September 1885.)

16. The Commissioner of Police, Bombay, should furnish the necessary Police guard for escorting treasure or remittances of currency notes. When sent from Bombay, Government will defray any extra expenditure that may be incurred in supplying the places of the absent men. (G. Rs. Nos. 2490, dated 27th June 1873, and 2551, dated 3rd July 1873, and G. R., J. D., No. 493, dated 25th January 1888.)

17. The payment, within the limits of Rs. 30 a year, of charges incurred by the Political Agent, Rewa Kántha, in remitting money to the Mehwás Sub-Treasuries is sanctioned. (G. R. No. 2882, dated 17th September 1888.)

18. The following rules have been laid down for the remittance of treasure between villages and sub-treasuries in the Presidency proper:—

1. All remittances shall be despatched as early in the morning as may be practicable. If the village officers consider that they will not reach the táluka before the treasury is closed, despatch should be deferred to the following day.

2. Two village servants should carry the remittance. No substitute should be employed without the express permission of the Kulkarni and Patel, who should satisfy themselves as to his fitness for the duty.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper, showing the amount remitted, should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper, bearing the Kulkarni's signature.

5. On arrival of a remittance after the treasury is closed, the bag or cloth should be deposited in a box, outside the treasury, in charge of the guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. One or both of the carriers should remain at the kacheri, and in close proximity to the box, until the treasury is opened on the following day.

(G. R. No. 5044, dated 24th December 1889.)

19. The following rules regulate the remittance of treasure between villages and treasuries in Sind :—

1. Every remittance shall be despatched as early in the morning as may be practicable. If the Tapedár considers that it will not reach the táluka before the treasury is closed, despatch should be deferred to the following day.

2. The remittance should be carried by the Kotar, but if the remittance exceeds Rs. 100 and there is a Police thána at, or within a mile's distance from, the place from which the remittance is to be sent, a Police constable, if available, may be required by the Tapedár to accompany the Kotar. But existing orders that a Tapedár is never to retain with him more than Rs. 100 should be enforced, and the Mukhtyárkar should take the Tapedár's explanation in other cases. If the amount exceeds Rs. 100, and no policeman is available, the Tapedár should either send the money in instalments of Rs. 100, or procure an escort from the village to accompany the Kotar.

3. The money should be counted in the presence of the carriers and in their presence placed in a bag or cloth.

4. A slip of paper showing the amount remitted should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper bearing the Tapedár's signature.

5. On arrival, the fastening of the bag should be examined, and the remittance should be at once counted in the presence of the Kotar. If it arrives after the treasury is closed, but before the office is closed, the bag or cloth should be sealed by the Second Munshi with the Mukhtyárkar's seal in the presence of the officer commanding the guard and the carriers, and should be deposited in a box outside the treasury in charge of the guard. The box shall then be locked and sealed in the presence of the said persons and the seal and key handed over to the Mukhtyárkar or in his absence from head-quarters, to the Head Munshi. Should the boxes referred to be provided with double locks, one of the two keys shall be given to the carriers. Remittances arriving after the office is closed must remain in sole charge of the carriers till they are regularly received in the office next day after the treasury is opened.

6. The Kotar and, where a policeman has accompanied the treasure, the Police constable should remain at the kacheri and in close proximity to the box until the treasury is opened on the following day.

7. Nothing in this rule is intended to prevent the payment direct into the treasury of sums direct by the zamindár, accompanied by an 'arsal-arz' or letter of advice from the Tapedár.

(G. R. No. 12, dated 5th January 1892.)

20. It is not necessary to refer to Government for excess expenditure incurred on account of remittances of treasure. The Accountant General controls these remittances according to varying resource requirements, and the charges for them occur in different localities every year, so that excesses under the district grants for remittances of treasure are met from savings in the grant under this head for the whole Presidency. (G. R. No. 641, dated 22nd February 1890.)

21. Strict orders should be issued that treasure received into the treasury be verified by the Mámlatdár or Aval-kárkún in the treasury-room itself. This verification should be carried out with due leisure and deliberation by certain kárkúns and peons only whose names should be recorded each day as having discharged the duty on that day. When a large sum of money is sent, a certain percentage of the bags should be checked by being opened and the contents weighed in small amounts in the same way as when the bags were originally made up.

None of the precautions prescribed by Rule 7, Chapter 30, and Rule 20, Chapter 31, of the Civil Account Code can safely be neglected when a remittance is made either from a treasury or from a sub-treasury to a branch of the Bank of Bombay.

Rule 27, Chapter 30, of the Civil Account Code recognises the option of the potdár to make good a deficiency found in a remittance in his charge, but the necessity of reporting the deficiency is not thereby removed. The intention of note 1 under that rule is plainly that the report, which is to be made to the Receiving Treasury Officer in *every* case of discovery of a deficiency, must be in *every* case communicated to the Remitting Treasury Officer either by the potdár or kárkún in charge of the remittance, if he makes the deficiency good, or by the Receiving Treasury Officer direct.

(G. R. No. 757, dated 18th February 1892.)

PART XIII.—OTHER REMITTANCES.

1. The Kolhápur State must make its own arrangements for remittances when they are purely for the benefit of the State, but all contributions to Government or institutions under Government may be paid into the Belgaum Treasury. (G. R. No. 4139, dated 21st November 1873.)

2. Remittances from British Colonies of the savings of Indian emigrants should be paid in India at the rate annually fixed for the adjustment of financial transactions between the Imperial and Indian Governments. (G. I., F. D., No. 1456, dated 8th July 1878; *vide* G. R. No. 2823, dated 6th August 1878.*)

3. In cases in which the Managers of the Ratnágiri School of Industry are unable to dispose of cheques locally, there is no objection to their being cashed through the Accountant General, who may remit the money realized by transfer receipts as for a *bonâ fide* public purpose. (G. I., F. & C., No. 1406, dated 24th March 1890; *vide* G. R. No. 1242, dated 10th April 1890.)

4. No public service remittance transfer receipt issued to a Military officer should be cancelled on his application unless a satisfactory explanation of the necessity for so doing is furnished. (G.R. No. 3267, dated 29th September 1890; G. I., F. & C., No. 1131, dated 18th March 1891; *vide* G. R. No. 1245, dated 4th April 1891.)

5. Copies of the following Despatch No. 243 (Financial), dated 7th December 1893, from the Secretary of State for India to the Government of India, were forwarded to all Departments and heads of offices for information and guidance:—

"My attention has been drawn to two remittances included in the Madras Rolls for the weeks ended the 3rd and 10th of October last, from Surgeon-Majors S. H. Dántra and N. Chatterjee respectively. Both remittances were converted at 1*s.* 4¼*d.* the rupee.

"2. I presume that these remittances were allowed, because these officers were not entitled, as Europeans or Eurasians not domiciled in India, to the exchange compensation allowance granted under your Notification, dated the 18th of August 1893, No. 3624 A.

"3. It is, therefore, necessary to define the privileges, as regards remittances and furlough pay, of such officers, whether natives of India or Europeans or Eurasians domiciled in India.

"4. As regards remittances, I consider that they should not be deprived of any privileges which they possessed when the above-mentioned Notification was issued, since such a deprivation would be inconsistent with the terms of contract of service referred to in paragraph 3 of the Notification. For the current financial year such remittances may be allowed at 1*s.* 4¼*d.* the rupee, as was temporarily permitted by my Despatch, dated the 15th of June 1893, No. 115, but after the 1st of April next, it is necessary to revert to the rate of exchange for the adjustment of financial transactions between the

* *Vide* Articles 714 to 716 and 1184, Civil Account Code.

British and Indian Governments. In all future contracts the right to make remittances through the Government will be omitted, except in special cases where it may seem desirable to retain it.

"5. Passing to the rate of exchange at which furlough allowances stated in rupees are issued from the Home Treasury, paragraph 4 of your Notification above referred to does not limit the rate of 1*s.* 6*d.* the rupee to European and Eurasian officers not domiciled in India; and in my Despatch, dated the 7th of September last, No. 181, it was stated generally, at the end of paragraph 4, that 'Furlough pay issued from the Home Treasury will also be granted at that rate' (1*s.* 6*d.*). The furlough pay of natives of India and of Europeans and Eurasians domiciled in India will, therefore, when stated in rupees, be issued in this country at the privileged rate of 1*s.* 6*d.* the rupee."

(G. R. No. 344, dated 26th January 1894.)

PART XIV.—FRAUDS.

1. It should be clearly understood that officers who jeopardize the monies of Government will do so at their own risk, and unless they can furnish perfectly satisfactory reasons for their action, will be held personally responsible. (G. R., R. D., No. 167, dated 11th January 1879.)

2. Where loss is incurred through lack of proper attention to the rules, the personal responsibility of the officers by reason of whose negligence the loss happens will be insisted upon. (G. R. No. 1901, dated 20th June 1888).

The rule directing immediate report of frauds should be strictly carried out. Any officer failing to obey the rule will be held personally responsible for any loss incurred through his laches. (G. R. No. 1942, dated 22nd June 1888.)

3. The attention of heads of offices is drawn to the rules and orders in regard to the exercise of strict supervision over the recovery and payment into the Treasury of Government dues and to the proper entry in the Government accounts of such transactions. Officers render themselves personally liable for losses resulting from their neglect of orders. All cases of fraud resulting in loss of public money, however trifling may be the amount or whatever may be the mode in which the fraud is committed, should be promptly reported to the proper authorities. (G. R. No. 1953, dated 22nd June 1888.)

4. Public officers keeping in their camps Government money which ought under the rules of the Civil Account Code to have been paid into a Government Treasury are personally responsible for its loss. (G. R. No. 2178, dated 5th June 1889.)